



EFFECTIVE SEPTEMBER 15, 1988

ECHO BAY MINES, INC.

CHANGED ITS CORPORATE NAME TO

ALTA GOLD COMPANY

(ALL CORRESPONDENCE, DOCUMENTS, FILES, ETC.,  
SHOULD NOW REFLECT THE NEW CORPORATE NAME)

State of Colorado  
DEPARTMENT OF REVENUE  
BUSINESS TAX SECTION

137E Sherman Street  
Denver, Colorado 80261  
(303) 839-5655  
(1-800-332-2085 Colo. only)

CONSUMER'S  
TAX RETURN

PURCHASER:		
BUSINESS NAME:		
STREET ADDRESS:		
CITY:	COUNTY:	
STATE:	ZIP:	
If Out-of-State Taxpayer, give Colorado address:		
Colo. City:	Colo. County:	Colo. Zip:

THIS RETURN IS REQUIRED FROM ALL PURCHASERS OF TANGIBLE PERSONAL PROPERTY (other than Registered Motor Vehicles), UPON WHICH COLORADO RETAIL SALES TAX HAS NOT BEEN PAID, FROM VENDORS WITHIN OR WITHOUT COLORADO, C.R.S. 1973, as amended, 39-26-201 through 39-26-211.

Colo. Tax Acct. No.

**18-01**

PERIOD COVERED \_\_\_\_\_

DO NOT WRITE IN THIS SPACE

DO NOT USE THIS FORM FOR TAX ON REGISTERED MOTOR VEHICLES

1. Purchase invoices covering the tangible personal property included in this return.			
INVOICE DATE	NAME OF VENDOR	ADDRESS	PURCHASES
			\$
ATTACH LIST OF ADDITIONAL INVOICES TO THIS FORM.			
2. TOTAL purchase price of tangible personal property stored, used or consumed in Colorado, upon which retail sales tax has not been paid.			\$
Computation of Tax: SEE INSTRUCTIONS ON REVERSE SIDE			
3. Amount of Tax Due. ....			
4. Less Tax Credit. ....			
5. Net Tax Due. .... (7)			
6. Penalty: 10% of Tax .... (1)			
7. Interest: (see back of form), .... (11)			
8. TOTAL Due and Payable for the month(s) of:			\$

I DECLARE, UNDER THE PENALTIES OF PERJURY IN THE SECOND DEGREE, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.

Title

Authorized Signature



REMITTANCE MUST BE IN THE FORM OF CHECK, DRAFT OR MONEY ORDER MADE PAYABLE TO:  
COLORADO DEPARTMENT OF REVENUE

Do not send cash or postage stamps.

(See instructions on reverse side)

## CONSUMERS USE TAX RETURN INSTRUCTIONS

### USE TAX IS DUE IF:

- You have purchased tangible personal property and did not pay sales tax.
- Your items purchased were used, stored, or consumed in Colorado.
- You purchased items without sales tax in Colorado or out of Colorado.

### MOTOR VEHICLES:

- Tax is paid on motor vehicles at the time of purchase or when the vehicle is registered with your county clerk. Do not complete this form for motor vehicle purchase.

### THE TAX RATE IS:

	Tax Rate
• May 1, 1983, through July 31, 1984	3½%
• August 1, 1984, and after	3%

### DUE DATE:

- If your tax due is less than \$300.00 per year, you may file this return once a year with the due date before January 20th of the following year.
- If your tax computed totals to \$300.00 or more at any time, you are to file this return before the 20th of the following month.

### PENALTY AND INTEREST

- Penalty and interest are due on your payment of tax if you file late.
- Penalty for late payment is 10% of tax due.
- Interest and penalty interest for payment is due on amount of line 5 as shown for the following years:

Period	Rate (Annual)	Rate (Monthly)
Prior to 1/1/82	12%	1%
1/1/82 to 12/31/82	28%	2.33%
1/1/83 to 12/31/83	24%	2%
1/1/84 to 12/31/84	18%	1.5%
1/1/85 to 12/31/85	18%	1.5%

- Local Use tax is collected by local authorities.
- There is no RTD (Regional Transportation District) use tax provision.

# DEPARTMENT OF REVENUE

## DIVISION OF TAXATION

### SALES AND USE TAX

1 CCR 201 - 4

DIVISION OF TAXATION

#### EDITORS NOTES \*

Rulemaking Authority for this Rule is cited in the Attorney General Opinions listed below. Those opinions may be found in the Code of Colorado Regulations, Attorney General Opinions Volume.

##### History and Amendments:

Adopted 6/3/77, effective 7/1/77. pp. 2.01-2.03 adopted 1/29/80, effective 3/3/80, 3 CR 2. pp. 1-8, 13-48 amended 9/29/80, effective 11/3/80, 3 CR 10.

A. G. Opinions: 5-27-77; 3 AG 43; 3 AG 247

##### Annotations:

F. W. Woolworth Company v. State of Colorado Department of Revenue,  
Colorado Court of Appeals number 83CA0717, September 27, 1984.  
Affirmed the ruling of the trial court which invalidated Department of Revenue Regulation 26-118.1 (1 CCR 201-4). The trial court had held that this regulation was in derogation of section 39-26-125, Colorado Revised Statutes, and that the statute of limitations in that section was dispositive.

\*The Title Page does not constitute an official part of any regulation. Information contained on the title page is provided by the Publisher from sources deemed reliable and is solely for informational and historical purposes. See cautionary note in Introductory Materials, How to Use the CCR.

# INDEX

<u>Regulation Number</u>	<u>Page</u>
26-102	1
26-103	15
26-104	17
26-105	19
26-106	23
26-108	24
26-109	24
26-110	25
26-111	26
26-113	27
26-114	28
26-116	37
26-117	40
26-118	41
26-123	41
26-125	41
26-126	41
26-201	42
26-202	42
26-203	43
26-204	46.01
26-205	48
26-207	48
26-208	48
26-210	48

## COLORADO SALES TAX AND USE TAX

### Regulation 26-102.1.

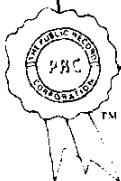
Every auctioneer acting for an unknown or undisclosed principal, and who is entrusted with possession of any bill of lading, customhouse permit, or warehouseman's receipt for delivery of any tangible personal property, or who is entrusted with possession of any such personal property for the purpose of sale, shall be deemed to be the owner thereof and, upon the sale of such property, shall be required to collect the tax, file a return, and remit the tax thereon. (See C.R.S. 1973, 39-26-105(1)(a)).

A sale by an auctioneer when acting for a known or disclosed and properly licensed principal, shall be deemed to be a sale by the principal; the principal shall be responsible for collecting and remitting the tax and filing the return.

This regulation applies to lienholders, including storagemen, pawn-brokers, mechanics and artisans who sell at auctions.

Gross receipts from retail sales by an auctioneer at his established auction house, sales yard or other place of business are taxable, regardless of how the property may have been acquired or by whom it may be owned and the auctioneer is required to obtain a sales tax license.

Regulation 26-102.2.5. Reserved.



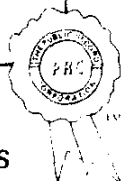
**Regulation 26-102.3.**

"Doing business in this state" under C.R.S. 1973, 39-26-102(3)(a) requires that the person obtain a Colorado Store/Sales Tax License.

"Doing business in this state" under C.R.S. 1973, 39-26-102(3)(b) requires that the person obtain a Colorado Retailers Use Tax License.

The definition of "soliciting" is limited by those conditions described in the following U.S. Supreme Court cases: (1) National Bellas Hess, Inc. v. Department of Revenue of the State of Illinois, 386 U.S. 753 (1967). National Bellas Hess was a mail order house with principal place of business in North Kansas City, Missouri, and was licensed to do business in only that state and in Delaware. The company was engaged in soliciting orders in the state of Illinois by means of catalogs or other advertising, all by U.S. mail or common carrier. The Court held that "doing business" in another state where the business is limited to mailing of catalogs and flyers or by common carrier, did not establish sufficient nexus for the seller to collect the state tax in that state. In accordance with this decision, an out-of-state retailer who is doing business in Colorado strictly through the use of catalogs or flyers by mail or common carrier, and has no place of business, direct or indirect representatives, is not doing business in Colorado and is not liable for the collection of the Colorado retailers use tax.

(2) National Geographic Society v. California Board of Equalization, 430 U.S. 551 (1977). National Geographic Society was a scientific and educational corporation in the District of Columbia, but they also maintained offices in California. The California offices solicited advertising for the Society's monthly magazine, The National Geographic Magazine, but made no other sales. The parent organization in the District of Columbia, in addition to the selling of catalogs, also made sales of maps, atlases, globes and books. Orders for these items were taken by mail from California residents and deliveries were made from the Society's Washington, D.C. or Maryland offices. The Court ruled that although orders were taken for delivery through the U.S. mail, because the company maintained offices in the state of California, the Society was liable for the collection of the state's retailers use tax. The fact that the California office was not directly related to the selling of these maps, atlases and globes, and their activities were limited to soliciting advertising for their monthly magazine, did not exempt them from collecting the California use tax. In the court's opinion, having an office, representative or an agent is sufficient to establish nexus. In accordance with this decision, any out-of-state retailer who makes sales in Colorado, either by direct or indirect representatives, manufacturing agents, or who maintains an office or subsidiary in Colorado, must collect the Colorado retailers use tax, even if doing business in Colorado only by means of catalogs or other mail advertising media.





Regulation 26-102.4.

A farmer or rancher may retain ownership of his improved and unimproved real property and his personal property not used in the farming or ranching operations and still be eligible for this exemption if he is abandoning his farming or ranching operations.

---

\*The definition of "soliciting" is limited by those conditions described in National Bellas Hess, Inc. v. Illinois Dept. of Revenue, 386 U.S. 753 (1967). Solicitation does not include activities by an outstate retailer through the U. S. Mail, telephone, telegraph or common carrier. Also see National Geographic Society v. California Board of Equalization, \_\_\_\_ U.S. \_\_\_\_, 45 L.W. 4343, (Apr. 4, 1977).



Regulation 26-102.4.5

The statute exempts from the tax food and drink normally considered groceries; that is, meats, produce, canned goods, baked goods, dairy products and the like which are normally bought in a grocery type food store to be taken home and washed, cooked, or otherwise prepared or assembled by the purchaser for home consumption.

The sale of meats, sandwiches, snacks, individual servings of dairy products and beverages when prepared for immediate consumption or sold by restaurants, snack bars, lunch counters, cafeterias, hotels, caterers, mobile units, carry out shops and other like places of businesses whether or not eaten or consumed on the premises of the seller are subject to sales tax.

All hot foods or drink are considered to be prepared for immediate consumption by virtue of their heated condition and are therefore subject to tax regardless of the nature of the business making such sale.

1. Bakery or Pastry Shops:

- A. Sales by bakeries or pastry shops which do not have eating facilities and sell and package all their products in the same manner as a grocery type store are not subject to tax.
- B. Sales by bakeries or pastry shops which have eating facilities and sell prepared foods, drinks and other food products shall be taxable except when sold in the following manner:
  - (a) Doughnuts, pastries, and cookies sold in quantities of one-half dozen or more.
  - (b) Cookies sold in quantities of one-half pound or more.
  - (c) Whole pies and cakes.
  - (d) Ice cream sold in containers of one pint or more.



(e) Toppings sold in cans or jars.

(All of the above exceptions must be packaged in the same manner as by a grocery type store.)  
Sales of ice cream in cones, cups, sundaes, and the like are subject to tax.

2. Caterers:

Normally all food and drink sold by a caterer is subject to tax. However, if such caterer operates a retail store selling pastries in the same manner as a pastry shop, the rules applying to bakery or pastry shops in No. 1 above shall apply to that portion of his operations. All sales by caterers of food and drink from motor vehicles and other mobile facilities are taxable.

3. Drug Stores:

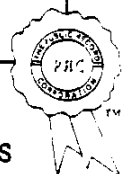
Prepared food and drink sold by drug stores at lunch counters, soda fountains or similar facilities are subject to tax. All other food and drink sold and packaged in the same manner as a grocery type food store are exempt.

4. Restaurants, Snack Bars, Carry Outs, Etc.:

All food and drink sold by restaurants and similar establishments are subject to tax. However, when such restaurants also operate a pastry or grocery type sales operation, sales of canned goods and the like shall be exempt and the rules applicable to bakeries and pastry shops shall apply.

5. Delicatessens:

In many cases a delicatessen operates both in the manner of a restaurant and that of a grocery type food store. In cases where a delicatessen sells and serves sandwiches, hot or cold meals, and the like, with or without drinks, it is operating in the same manner as a restaurant and must collect the tax on such sales. However, when it sells canned goods, fresh or frozen produce, cold cuts by weight or in prepackaged containers for home preparation and consumption in the same manner and packaging as is done in grocery stores, such sales are exempt.



6. Grocery Stores:

Generally, food and drink sold in grocery type food stores for home preparation and consumption are exempt from the tax. However, when grocery type food stores sell sandwiches, non-frozen platters, individual servings or other prepared foods, such sales are subject to the tax.

7. Liquor Stores:

Food and drink sold as a grocery item by a liquor store shall be exempt when sold in the same package and manner as sold in a grocery type food store. However, ice and mixes are subject to tax.

8. Street Vendors:

By the very nature of their operation most street vendors will be subject to the tax on all their sales. Exceptions include sales of vegetables, sales of groceries from a mobile market, and sales of produce or other groceries by door to door vendors.

9. Vending Machines:

All sales of food and drink vended through coin-operated machines are taxable except that vending machine sales of 30 cents or less shall be exempt.

The following is a "rule of thumb" which may be used by vendors to determine if a particular item is exempt as "food."

1. Is the item normally sold in a restaurant?

If so, it is presumed taxable. If not, it is presumed exempt.

2. Is the item normally sold in the same form, condition, quantities and packaging as is commonly sold by grocers?

If so, it is presumed exempt. If not, it is presumed taxable.

3. Is the item being sold for consumption on or near the premises?

If so, it is taxable, even if sold in the same form, condition, quantities and packaging as is commonly sold by grocers.



Regulation 26-102.5.

"Gross taxable sales" means the gross sales of a person during any given reporting period, (a) excluding:

- (1) The sales price of any property returned during the period after the sales price has been included in taxable sales, but only after the full sales price including the tax has been refunded by cash or credit;



- (2) Sales exempt from the sales tax;
- (3) The fair market value of property taken in exchange by a retailer for resale in the usual course of his business;
- (4) Any worthless account actually charged off for income tax purposes during the reporting period, to the extent such account has been included in taxable sales, except that a loss from a worthless check in excess of the taxable sale is not allowed as a bad debt deduction for the excess; and
  - (b) Including any recovery of a bad debt previously deducted from gross sales to determine taxable sales.

See regulation 26-111 for credit sales.

Adjustments in a sales price, such as allowable discounts, rebates and credits, cannot be anticipated; i.e., the tax must be based upon the original price unless the adjustments actually have been made prior to the filing of the return wherein such sale is reported. However, if the price upon which the tax was computed and paid to the state by the vendor is subsequently adjusted prior to payment of the tax by the purchaser, a proper credit may be taken by the vendor against the tax due on the next return.

No credit for discount will be allowed to a vendor unless the related decrease in sales tax actually is passed on to the purchaser.

A cash discount allowed for payment on or before a given date is not an allowable adjustment to the selling price in determining taxable sales.

If any vendor makes overpayment of the tax or is entitled to a credit on his tax payments because of mistakes, errors or cancelled sales, credit for the amount of overpayment may be taken by the vendor on a subsequent return; but if the vendor is no longer engaged in business, he should apply for a refund. (See Regulation 26-114.2(e).)



If any sold article is returned to the vendor for adjustment, replacement or exchange under a guarantee as to quality or service, and if another article is substituted pursuant to the guarantee free or at a reduced price, the tax shall be recomputed on the actual amount paid to the vendor for the substituted article, taking into consideration any other adjustments made at the time of the replacement.

Regulation 26-102.7(a).

"Purchase price" includes:

- (1) The amount of money received or due in cash and credits.
- (2) Property at fair market value taken in exchange but not for resale in the usual course of the retailer's business.
- (3) Any consideration valued in money, such as trading stamps or coupons whereby the manufacturer or someone else reimburses the retailer for part of the purchase price and other media of exchange.
- (4) The total price charged on credit sales including finance, service and other charges which are not separately stated. An amount charged as interest on the unpaid balance of the purchase price is not part of the purchase price unless the amount added to the purchase price is included in the principal amount of a promissory note; except the interest or carrying charge set out separately from the unpaid balance of the purchase price on the face of the note is not part of the purchase price. An amount charged for insurance on the property sold and separately stated is not part of the purchase price.
- (5) Installation, delivery and wheeling-in charges included in the purchase price and not separately stated.

(6) Transportation and other charges to effect delivery to the purchaser if the sales agreement requires such delivery to consummate the sale. Generally, charges for transportation to the place where title is to pass are included in the purchase price and charges for transportation after title passes are not included; the determining factor is the agreement between the vendor and the purchaser. The manner of payment of the transportation charges does not control but may be evidence of the sales agreement. An actual discount given to a purchaser based on freight charges may be deducted from the gross price billed.

(7) Indirect federal manufacturers' excise taxes, such taxes on automobiles, tires and floor stock.

(8) The gross purchase price of articles sold after manufacture or after having been made to order, including the gross value of all the materials used, labor and service performed and the profit thereon. (See regulation 26-102.12.)

"Purchase price" does not include the fair market value of property exchanged if such property is to be sold thereafter in the retailers usual course of business. This is not limited to exchanges in Colorado. Out of state trade-in's are an allowable adjustment to the purchase price. Matthews v. State of Colo., Dept. of Revenue, 193 Colo. 44, 562 P.2d 415 (1977).

Regulation 26-102.7(b).

Any money or other consideration paid over and above the value of the exchanged property is subject to sales tax.

Regulation 26-102.9.

"Retail sale" includes all sales of tangible personal property and the sales of those services specifically enumerated in the Act as rooms and accommodations, gas and electric service, steam, and telephone and telegraph service, and all such sales are subject to the tax imposed by this Act. A retail sale is a sale to the user or consumer of such tangible personal property or service. "Retail sale" does not include a wholesale sale.





Regulation 26-102.10.

"Sale" or "sale and purchase" shall mean any transaction, except as provided in 26-102.7(b), whereby a person, in exchange for any consideration, such as money or its equivalent, property, the rendering of a service, or the promise of any of these things: (a) transfers or agrees to transfer all or part of his interest, or the interest of any other for whom he is acting as an agent, in any tangible personal property to any other person; or (b) performs or furnishes, or agrees to perform or furnish, or contracts to have another perform or furnish, any service taxable under this Act for any other person. Whether the transaction is absolute or conditional, it shall be considered a sale if it transfers from a seller to a buyer the ownership or possession of tangible personal property or specified services.

A bona fide gift of tangible personal property is not a "sale".

Regulation 26-102.11.

A "room" is a regular sleeping room or unit which is a part of a hotel, apartment hotel, inn, lodging house, guest house, motor hotel, motel, mobile home, dude ranch or guest ranch, for which a charge is made for its use.

"Accommodation" includes the furnishing of space in any camp grounds, auto camp, trailer court or park, under any concession, permit, right to access, license to use, or any other agreement by or through which any such space may be used or occupied. Accommodations are exempt from taxation if rented for at least thirty consecutive days during the calendar year or preceding year.

(See Regulation 26-114.1(a)(VI).



**Regulation 26-102.12.**

Sales and use tax applies to charges for manufacturing, producing, fabricating, and processing tangible personal property which has been made-to-order or tailor-made for the customer. Manufacturing, producing, fabricating or processing is usually deemed to have occurred when tangible personal property is created, transformed or reduced to a different state, quality, form, property or thing. Transformation may occur by hand, machine, art, chemical action or natural means.

An operation which restores a used or worn item of tangible personal property to its essentially original form and use is not considered manufacturing, producing, fabricating or processing within the meaning of this regulation.

The amount charged the purchaser for labor or services rendered in installing and applying purchased tangible personal property is not subject to tax; provided, that such amount is separately stated and such separate statement is not to avoid the tax upon the actual sales price of tangible personal property.

Any person making a sale subject to this regulation must be licensed and may purchase tax free all articles of tangible personal property which enter into and become a component part of the article sold. Purchases of all other articles of tangible personal property not becoming an ingredient or component part of the finished product are taxable.



Regulation 26-102.14.

The administration and enforcement of the Act has been transferred to and vested in the executive director as the administrative head of the department of revenue by Title 24, Article 35, C.R.S. 1973. Therefore, the terms "treasurer" and/or "state treasurer" as used herein mean the executive director of the department of revenue.

Regulation 26-102.15.

"Tangible personal property" embraces all goods, wares, merchandise, products and commodities, and all tangible or corporeal things and substances which are dealt in, capable of being possessed and exchanged, except newspapers excluded by the law. The term defined does not include real property, such as land and buildings, nor tangible personal property that loses its identity when it becomes an integral and inseparable part of the realty, irremovable without damage to the premises. Property severed from real estate becomes tangible personal property.

"Tangible personal property" does not include intangible personal property constituting mere rights of action and having no intrinsic value, such as contracts, deeds, mortgages, stocks, bonds, certificates of deposit or membership, or uncanceled United States postage or revenue stamps sold for postage or revenue purposes. The term also does not include water in pipes, conduits, ditches or reservoirs, but does include water in bottles, wagons, tanks or other containers.

Regulation 26-102.16.

The retail sales tax is imposed upon the sale of tangible personal property to the user or consumer in this state and also upon the sale of

telephone, telegraph, steam, gas and electric service, accommodations and the serving of meals except in the case of specific statutory exemptions. This tax is imposed upon the transaction called the sale.

Regulation 26-102.17.

"Taxpayer" means any person obligated to make a return and to pay over to the executive director the tax collected or to be paid under the provisions of the Act, whether such person is a retailer, consumer or purchaser.

(J. A. Tobin Construction Co. v. Hugh H. C. Weed, Jr., 158 Colo. 430, 407 P. 2d 350 (1965).)

Regulation 26-102.19.

"Wholesale sale" means all sales of tangible personal property or specified services to a licensed retail merchant, jobber, dealer, or wholesaler that purchases the property for resale, and all sales of tangible personal property or services specified in C.R.S. 1973, 39-26-104 to manufacturers and compounders that incorporate such tangible personal property or service into a substance, commodity or product for resale.

All sales to the user or consumer of tangible personal property or services specified in C.R.S. 1973, 39-26-104 are taxable retail sales, regardless of the purchaser's trade or business. A reporting form will be furnished annually to wholesalers to report such retail sales.

It is the duty of the vendor to collect the tax unless he is furnished with satisfactory proof that the sale is exempt by statute. Also it is the duty of the vendor to obtain the sales or store license number or other



satisfactory proof if the purchase is for resale. In case of doubt, the department should be contacted or the tax collected.

It shall be presumed that any purchaser not having a valid sales tax license or store license is the ultimate user or consumer of any property that is purchased. Any sale to such a person will be a taxable retail sale regardless of the disposition of the property sold, unless the vendor can establish that the purchase was for resale in the ordinary course of the vendee's business.

Regulation 26-102.20.

The sale of tangible personal property to a person engaged in the manufacture or compounding of a product or service, where such tangible personal property becomes a physical part of such product or service, is a wholesale sale and exempt from sales tax. Any container, label or shipping case used to encase or enclose such product may be purchased tax free by the manufacturer or compounder.

Tax applies to the sale of tangible personal property to the manufacturer or compounder that purchases it for use as an aid in manufacturing, producing or processing tangible personal property and not for the purpose of physically incorporating it into the manufactured article to be sold. Examples of such property are machinery, tools, furniture, office equipment, and chemicals used as catalysts or otherwise to produce a chemical or physical reaction such as the production of heat or the removal of impurities.



"For all the reasons we have heretofore mentioned we must conclude that to be exempt from the operation of the acts, tangible personal property purchased by a manufacturer and which enters into the processing of the manufactured product, must be a constituent part thereof, wholly or partially, by either chemical or mechanical means ..... ."

"Applying these definitions to the words under consideration, it would seem certain they mean that to enter into the processing of an article, substance or commodity, tangible personal property must of necessity become a constituent part of such final product in the series of continuous operations and treatment leading to this result." Bedford v. C.F. and I., 102 Colo. 538, 81 F.2d 752 (1938); position reaffirmed in Western Electric v. Weed, Jr., 185 Colo. 340, 524 P2d 1369 (1974).

Examples of manufacturing aids include but are not limited to the following:

(1) Sales of CO<sub>2</sub> gas for use in the sale of draft beer are taxable to the vendor of the beer, since the vendor buys the gas for use in forcing the draft beer through the pipes rather than for the purpose of reselling the gas.

If the gas is purchased for the sole purpose of incorporating it into a product to be sold and is so incorporated into a product to be sold as in soda water or other beverages, the sale of the gas is exempt as a sale for resale.

(2) Phosphoric and sulphuric acid used in a process known as anodizing aluminum are primarily used as electrolytes, acting as a catalyst, and do not become a component part of the aluminum objects that are processed. The processor is accordingly the consumer of such acids



and is taxable at the time of purchase of such items.

(3) Flux if used as a cleaning agent or as a means of reducing oxidation, is taxable to the manufacturer at the time of purchase. It may also be used for transmitting desirable alloys to the deposited metal. To the extent it is used for the latter purpose, it is not subject to sales tax to the manufacturer at the time of purchase. Since the different functions are not mutually exclusive, exempt and nonexempt purposes may be served simultaneously and in such cases the tax will have to be apportioned between the various uses.

(4) Sulphur used in drying and curing fruit is regarded as used by the manufacturer, not as incorporated and resold and the tax is to be paid by the manufacturer when he purchases the sulphur.

(5) Forged steel balls are used in a ball mill to grind silica sand to a desired fineness. In the course of the grinding, the balls wear out, and they become incorporated into the finished product which is sold. The steel balls are purchased for the purpose of using them in the manufacturing processes and not primarily for the purpose of incorporating steel into a finished product. Accordingly, the manufacturer must pay sales tax on the steel balls at the time of purchase.

(6) If ice is in fact used for the sole purpose of becoming an ingredient of the finished product, as where it used solely to supply all or a part of the water content of the sausage and luncheon meats, the sale of the ice may be regarded as a sale for resale and the processor is not required to pay tax at the time of purchase of the ice.

If the ice or dry ice is used for any purpose other than to become an ingredient or component part of the finished product, it is purchased



for a purpose other than for resale and is subject to tax to be paid at the time of purchase by the processor.

(7) A rubber chemical used as a lubricant to facilitate mold release of rubber products, such as tires, and which may remain as a film on the finished rubber product is a manufacturing aid used as a lubricant by the manufacturer who is required to pay the sales tax at the time of purchase.

(8) Cleaners purchased for use in preparing metal part surfaces prior to rust proofing do not become incorporated in the product and therefore the manufacturer is the user and must pay sales tax at the time of purchase.

(9) When paint thinner, abrasives, cleaning compounds, masking tape and similar items are used by a person in painting tangible personal property, that person is the user of such items and must pay sales tax at the time of purchase.

(10) Talc used as an anti-adhesive or lubricant in the manufacture of rubber products is a manufacturing aid and a sales tax is imposed on the manufacturer at the time of purchase.

**Regulation 26-102.21.**

This subsection of the law exempts the sales of electricity, coal, gas, fuel oil, and coke when used for any of the following purposes: processing, manufacturing, mining (including oil and gas exploration and production), refining, irrigation, construction, telegraph, telephone and radio communication, street and railroad transportation services, and all industrial uses.

"Gas" means natural or manufactured gas used in the production of energy or used in industry to heat greenhouses, used by industrial plants engaged in manufacturing or used for melting metal in foundries, for firing brick





kilns, or for other industrial uses.

"Industrial uses" means the use of electricity, coal, gas, fuel oil, and coke, in a continuing business activity of manufacturing or producing tangible personal property or services as set forth in C.R.S. 1973, 39-26-104(c), (d), (d.1) and (d.2).

Vendors must collect the tax on all sales of equipment and materials to publishers of newspapers and commercial printers, except on sales of newsprint and printer's ink, which are expressly exempt as wholesale sales.

"Newsprint" is defined as cheap, machine-finished paper, chiefly from wood pulp, and used mostly for newspapers.

Refer to special regulations concerning "Gas and Electric Services" for acceptable methods of determining credit allowed for gas and electricity used in restaurant operations.

#### Regulation 26-102.22.

It is the duty of the vendor to collect the tax unless he is furnished with satisfactory proof that the sale is exempt by statute.

Whenever there is a disagreement between a vendor and a buyer as to whether a given sale is tax exempt under this article, it shall be the duty of the vendor to collect and the duty of the buyer to pay the tax. The vendor shall thereupon give to the buyer a receipt (a copy of the sales invoice showing the amount of sales tax collected by the vendor will usually be sufficient) and the buyer may then make application to the department for a refund.

#### Regulation 26-102.23.

If the lease or rental period is for more than three years, the lessor must collect and remit sales tax upon the rentals received from the lessee. Where an operator of a vehicle leases himself and his vehicle to another, this is not considered a lease. For leases of machinery for manufacturing, see Regulation 26-114(11). For leases or rentals for less than three years, see Regulation 26-114(1)(a)(XII).



Regulation 26-103.1(a). Reserved.

Regulation 26-103.1(b). Reserved.

Regulation 26-103.1(c). Reserved.



Regulation 26-103.2. Reserved.

Regulation 26-103.3. Reserved.

Regulation 26-103.4. Reserved.

Regulation 26-103.5. Reserved.



Regulation 26-103.6.

The fact that any person is not required to have a sales tax license under the provisions of this article does not exempt that person from the requirements of a store license under the provisions of C.R.S. 1973, 12-49-102

Regulation 26-104.1(a)

Unless otherwise exempt, all sales of tangible personal property at retail in this state are subject to the imposition of the tax. "Tangible personal property" is defined in C.R.S. 1973, 39-26-102(15).

The tax is in reality imposed upon the purchaser. However, the duty is imposed upon the seller to add the tax to the sales price and to collect and remit the tax to the state.

(J. A. Tobin Construction Co. v. Hugh H. C. Weed, Jr., 158 Colo. 430, 407 P.2d 350 (1965).)

Regulation 26-104.1(b)(I)(A).

When a trade-in of tangible personal property is received by a retailer upon the sale of tangible personal property, the tax imposed by C.R.S. 1973, 39-26-106 shall be based upon the purchase price of the tangible personal property sold, less trade-in allowance, provided the property taken in trade is to be resold in the usual course of the retailer's trade or business. This is not limited to exchanges in Colorado. Out of state trade-in's are an allowable adjustment to the purchase price. (Matthews v. State of Colorado, Dept. of Revenue, 193 Colo. 44, 562 P.2d 415 (1977))

Regulation 26-104.1(b)(I)(B).

If such exchanged property is a vehicle as defined in C.R.S. 1973, 39-26-104(1)(b)(I)(B), the amount subject to taxation shall be the amount of money or other consideration paid over and above the value of the exchanged property.

Regulation 26-104.1(b)(II). Reserved.



Regulation 26-104.1(c).

Intrastate telephone and telegraph service furnished within this state is subject to the tax imposed by C.R.S. 1973, 39-26-106, whether furnished by public, private, mutual, cooperative, or governmental corporations or agencies. The term "service" includes additional listings, joint-user service, non-talking circuits, leased circuits and facilities, local exchange service (whether on a flat or measured basis), information charges, service connection or installation charges, and any other charges assessed or passed on to the consumer. Telephone service is taxable where either local or toll calls are made or telegrams are sent from telephone pay stations.

Regulation 26-104.1(d).

Gas or electric service furnished within the state of Colorado is subject to the tax imposed by C.R.S. 1973, 39-26-106, whether furnished by public, private, mutual, cooperative, or governmental corporations or enterprises for domestic or commercial use. The tax attaches to all amounts paid by the user or consumer for gas or electric service, whether or not there is actual consumption, and regardless of the manner in which the payment is made.

Steam, whether furnished for domestic, commercial, or industrial uses, by public, private, mutual, cooperative, or governmental corporations or enterprises, is subject to the tax imposed by C.R.S. 1973, 39-26-106, unless purchased for resale in its original form.

(See Regulation 26-102.21 for certain limited exemptions).

(See C.R.S. 1973, 39-26-114(1)(a)(XXI) for exemption on domestic consumption for period from July 1, 1980 through June 30, 1982).

**Regulation 26-104.1(e).**

Nontaxable gratuities include cash tips (money left by the patrons for use of those providing the service), charge tips (amounts added to the sales check by the patron for use of those providing the service), banquet tips and tips separately stated and added to the sales check by the vendor at a flat rate, and the amount is distributed by the vendor to the persons who actually render the service.

**Regulation 26-104.1 (f).**

Amounts paid for the use of furnished rooms or accommodations, as defined under C.R.S. 1973, 39-26-102(11), are subject to the tax imposed under this section unless the rental period is for a term of thirty consecutive days or more, in which case the rental paid is exempt. (See also C.R.S. 1973, 39-26-114(1)(a)(VI) and Regulation 26-114.1(a)(VI).).

**Regulation 26-105.1(a).**

The vendor of tangible personal property, (other than a vending machine operator who is subject to the provisions of C.R.S. 1973, 39-26-114(7) ) must collect the sales tax on the selling price of commodities and services specified in the Act, and account for and remit the full amount of the tax. He is liable for the payment of any amount equivalent to three percent of the total amount received from taxable sales made in each month, including all sales made for less than the minimum amount subject to tax.



The application of the tax on sales of more than the minimum taxable sale will usually result in the collection of tax in excess of the three percent because of the "breakage". Such excess collections during the month, if any, must be included in the total amount of the sales tax for which the vendor is required to account. If a retailer operates more than one store within this state, any undercollection of sales tax in one store may not be offset against an overcollection of sales tax in another store. Also, the undercollection of sales tax in one month may not be offset against the overcollection of sales tax in another month.

The vendor is allowed to deduct an amount equal to three and one-third percent of the tax to be remitted as a fee to cover the expenses incurred in the collection and remittance of the tax. If the vendor is delinquent in remitting the tax, or if additional tax is due as a result of an assessment by the department, the vendor shall not be allowed to retain any amounts to cover his costs. Vending machine operators may not deduct the three and one-third percent vendor's fee.

The vendor shall make a report to the executive director of his gross sales during the preceding month, showing nontaxable sales permitted under the Act. Reporting forms are furnished by the department and call for specific information. The returns and supplemental forms must be filled out in detail and supplemental forms shall be attached whenever necessary to show all the pertinent facts.

Every vendor must make a monthly return for the preceding month on or before the twentieth day of the month or the next following business day if the twentieth day is a Saturday, Sunday or holiday, unless permission has been obtained to make quarterly, seasonal or annual returns.



The report, together with remittance of the sales tax due, must be filed with the department of revenue on or before the due date.

The remittance must be by check, draft or money order and made payable to the department. Do not send postage stamps. Cash payments should only be made by personal messenger.

Regulation 26-105.1(b).

The statute gives the executive director authority to grant extensions of time for filing sales tax returns, but extensions will not be granted unless the taxpayer can show that filing on or before the due date would result in an undue hardship.

Regulation 26-105.1(c).

The vendor must establish that a sale is tax exempt and he must have records sufficient to demonstrate the validity of the exemption with reference to each sale. Exempt organizations must be able to prove to the satisfaction of the vendor they are exempt.

If the purchase is represented by the customer to be for resale, it shall be the duty of the vendor to have on file and available to any qualified representative of the department of revenue satisfactory proof that the purchase is for resale and the sales tax account number for any customer representing to the vendor that he is purchasing for resale. The vendor may call the department to verify that the customer is properly licensed.

C.R.S. 1973, 24-60-1301, (Article V 2.) of the Multistate Tax Compact, states the following in regard to exemption certificates from states other than Colorado: "Whenever a vendor receives and accepts in good faith from a purchaser a resale or other exemption certificate or other written evidence of exemption authorized by the appropriate state or subdivision taxing authority, the vendor shall be relieved of liability for a sales or use tax with respect to the transaction."





Regulation 26-105.2.

When an item of tangible personal property is rented with a warranty for the maintenance or servicing of the property for a given period of time, the sales tax will be imposed, collected, and paid upon the rentals payable, including the value of the warranty, if the rental is subject to the sales tax under the provisions of C.R.S. 1973, 39-26-102(23).

Lessors of tangible personal property providing a warranty for the maintenance or servicing of the rental property may apply to the executive director to exclude from the rental price the average value of the cost of service included within the warranty. If written permission is granted by the executive director, the sales tax will apply to the rental price of such article of tangible personal property, exclusive of that part of the rental price which is assignable to the anticipated cost of repair labor included within the warranty.

If a separate warranty or service contract is purchased, the sales price of the warranty or service contract is not subject to a sales or use tax. However, the individual providing the warranty or service must pay sales or use tax on the purchase price of tangible personal property used to provide such service when the property is purchased or is taken from inventory for this purpose. When a vendor or lessor contracts with another unrelated entity to provide the warranty service, he shall exclude the cost of the warranty contract from the sales price subject to sales tax; in this situation the individual providing the warranty is liable for payment of tax as provided above.



Regulation 26-106.1. Reserved.

Regulation 26-106.2(a).

If the sale consists of a number of items each of which has a sales price less than the minimum taxable sale, the tax must be collected on the total sales prices of all the items.

Regulation 26-106.2(b).

A vendor who sells malt, vinous or spirituous liquors by the drink shall, at the time of making his first retail sale of such beverage, elect either of the following methods to impose the tax:

- (a) The tax may be included in the price of the drink or
- (b) The tax may be separately stated and added to the price of the drink.

The vendor may elect to operate under method (a) for drinks sold at the bar and method (b) for drinks sold at tables, or he may elect to operate under the same method for drinks sold at the bar and tables. Once having made the election he must continue to collect the tax in the manner elected, unless permission to change the election is first obtained from the department of revenue. If the vendor elects to use different methods on bar and table sales, he must keep adequate records.

If the vendor elects to include the tax in the price of the drink, the following method must be used to determine taxable sales: exempt sales are deducted from gross sales and the difference is divided by the total of one hundred percent plus the applicable sales tax percentage.

Vendors dispensing liquor, wine or beer by the drink, who purchase ingredients which they use in mixing the drink are not required to pay sales tax on the purchase of such ingredients.



Regulation 26-108.

Every retailer or vendor, except one selling malt, vinous or spirituous liquors by the drink and electing to include the tax in the selling price, and except vending machine operators, shall collect sales tax on all taxable sales as an item separate and distinct from the selling price. It is a misdemeanor for a vendor, with the above exceptions, to hold out or state, directly or indirectly, that the tax or any part thereof will be assumed, absorbed or refunded by the vendor or that the tax will not be added to the purchase price.

Regulation 26-109.

Approval of requests for quarterly, seasonal, annual, or thirteen four week reporting periods will be granted only if, in the opinion of the executive director, approval will not jeopardize the collection of the tax. Permission to change the time or interval for filing reports and paying tax will not be granted to a vendor who is delinquent.

If any vendor has been granted permission to file reports and pay tax on other than a monthly basis and shall become delinquent, the permission may be revoked by the department at any time. Immediately following notice of such revocation, the vendor will be required to file reports and pay tax, interest and penalties on a monthly basis.

Applications for permission to file reports and pay tax on a quarterly basis, if approved, shall take effect on the first day of the next calendar quarter which begins at least fifteen (15) days after the date of approval.

If the vendor has an average tax liability of fifteen dollars (\$15) or less per month, the executive director may permit reports to be filed and tax

paid on an annual basis. Wholesalers shall be required to report and pay any sales taxes owed on the same basis as any other vendor, but a licensed wholesaler who makes no retail sales can submit a no-tax return on an annual basis.

Application for permission to file reports and pay tax on an annual basis, if approved, shall take effect on January first of the next calendar year beginning at least fifteen (15) days after the date of approval. Following the approval by the executive director to file on a quarterly or annual basis, the filing of the reports and payment of the tax shall be due on the twentieth day of the month following the end of the approved reporting period.

If the vendor is engaged in a seasonal business not operated at all in the state during certain months of the year, he may apply on the prescribed application form for permission to file the reports and remit the tax only for the months of the year in which the business is operated. The applicant shall state the months during which he expects to operate the business in the state, the place or places where the business will be operated, and must notify the department of any changes thereof.

Regulation 26-110.

A retailer required to collect tax imposed under this section who is doing business in two or more locations within the state of Colorado may:

- (1) file a separate sales tax return for each business location within the state of Colorado, or
- (2) file a consolidated sales tax return covering all business locations within the state of Colorado. If consolidated sales tax returns are filed, the retailer must complete and return all accompanying supplemental schedules.

Undercollections and overcollections may not be offset. See regulation 26-105.1(a).



Regulation 26-111.

This regulation deals only with credit sales. (Cash sales must be reported currently.)

For the purpose of this regulation, a "credit sale" is a retail sale that is created by a time payment plan, a conditional sale, or a sale secured by a chattel mortgage, whereby the remittance of the full selling price is to be paid at a future date.

If the retailer elects to report the credit sales on the cash basis, he must keep adequate and complete records to show separately the sales price of the tangible personal property, the sales tax applicable to each credit sale, and any interest, insurance or carrying charges that have been added to the sale.

When the retailer reports the credit sale on the accrual basis, he shall include the selling price in the return for the month in which the sale was made and remit the entire applicable sales tax.

The retailer on the accrual basis is allowed a deduction for bad debts on the taxable portion of worthless credit sales. No deduction for bad debts is allowable when the retailer is reporting his taxable sales on the cash basis.

When a repossessed article is resold, the transaction constitutes an entirely new, separate and distinct sale upon which the sales tax shall be collected in the regular manner.

On the sale of a motor vehicle, C.R.S. 1973, 39-26-113 requires that the retailer collect and remit all the applicable sales tax on the accrual basis. No refund or credit for sales tax paid is allowed on the repossession of a motor vehicle.

A cash discount allowed for payment on or before a given date is not an allowable adjustment to the selling price in determining taxable sales.



**Regulation 26-113.**

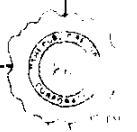
When applying for registration, title or license, every new owner of a vehicle or mobile home must produce either (1) a receipt from the department showing that the sales or use tax has been paid, or (2) a receipt on forms provided by the department showing that the vehicle was purchased from a Colorado licensed motor vehicle dealer and that the dealer has collected no sales tax or use tax is due.

The collection of sales or use tax as provided in this section does not apply to the titling, licensing or registration of motor vehicles transferred by gift or operation of law or where the transaction is otherwise exempt from the imposition of sales or use tax. See Regulation 26-102.10 for bona fide gifts.



Regulation 26-114.1(a)(I).

There is no sales tax on sales to the United States government, and to the State of Colorado, or any department, institution, subdivision of the state or federal government, when purchased within its governmental capacities. To secure exemption from the sales tax, the order for the goods must be on a prescribed government form or purchase order and paid for directly to the seller by warrant or check drawn on government funds.



Regulation 26-114.1(a)(II).

There is no sales tax on articles sold to charitable organizations in the conduct of their regular charitable functions and activities. To determine whether an organization qualifies for the exemption and so that the department may issue an exemption certificate, the following information must be submitted to the department by the organization:

- (1) A copy of the organization's federal exemption letter;
- (2) The organization's financial statement showing the source of funds and its expenditures.

A charitable organization which makes repeated sales of tangible personal property to the public and otherwise meets the definition of a retailer must have a sales tax license and collect and remit tax in the same manner as any other retailer. The fact that the merchandise sold may have been acquired by gift or donation, or that the proceeds are to be used for charitable purposes, does not make the sales exempt from tax.

Whenever a charitable organization, not holding a Colorado store or sales tax license, purchases tangible personal property (such as cards, cookies, candies, food, religious articles, etc.) which is to be transferred to anyone else for personal use and all or part of the price of the goods is recouped from the user through direct payment, donation or games of chance, the organization's exempt status does not apply and sales tax must be paid to the vendor by the exempt organization. If such purchases are made outside Colorado or in Colorado without payment of Colorado sales tax, the tax must be paid directly to the state by the organization.

An exempt organization without a Colorado sales tax license and which only occasionally makes retail sales of tangible personal property for fund raising purposes may elect to pay Colorado sales tax to the supplier of such tangible personal property or, if the supplier is not licensed to collect Colorado sales tax, may elect to pay use tax directly to the department. After either election, the exempt organization may make such occasional retail sales without collecting sales tax.

Purchases by a nonprofit organization or association are subject to the tax if they are not charitable organizations.





Regulation 26-114.1(a)(III).

(1) All sales which the state of Colorado is prohibited from taxing under the constitution or laws of the United States or the state of Colorado are exempt, including sales to ambassadors, consuls, and their employees who are citizens of the nation they are representing.

(2) Sales involving interstate commerce are exempt only in cases where the tax would be unconstitutional.

(3) Sales of tangible personal property located within this state at the time of sale and delivered within this state are taxable, irrespective of the ultimate destination of the property sold, or where the parties to the contract of sale are located, or where the contract was made or accepted or the funds paid.

(4) Sales of tangible personal property located within this state at the time of sale and delivered to the purchaser by the vendor or by common carrier to a destination outside this state for use outside this state are not taxable. Vendor's shipping records, bills of lading, or other proof satisfactory to the executive director must be retained to substantiate any exemption allowed for such sales in interstate commerce. On single sales of tangible personal property in excess of \$25,000.00, the purchaser shall execute and the vendor shall furnish the department "A Certificate of Out of State Sale" on forms furnished by the department.

(5) Sales of merchandise ordered for delivery in this state are not necessarily exempt, even though the merchandise may be shipped from outside this state directly to the purchaser or indirectly through the vendor.

(6) All sales to railroads, except as provided in C.R.S. 1973, 39-26-114.1(a)(XI), and to other common carriers doing an interstate business, to telephone and telegraph companies, and to all other agencies engaged in interstate commerce are taxable in the same manner as are sales to other persons.



Regulation 26-114.1(a)(IV).

"Cigarette" is defined as a well-known, recognized, and definite article consisting of tobacco of a peculiar kind distinguished by its light color and mildness and rolled in a paper wrapper; "cigarette" does not include an article consisting of a cylindrical roll of cigar-leaf tobacco.

The sale of any tobacco product which is not a cigarette is subject to sales tax.

Regulation 26-114.1(a)(V).

A "prescription" means any order in writing, dated and signed by a practitioner, or given orally by a practitioner, and immediately reduced to writing by the pharmacist, assistant pharmacist, or pharmacy intern, specifying the name and address of the person for whom a medicine, drug, or poison is ordered and directions, if any, to be placed on the label.

A "prosthetic device" is an artificial part which aids or replaces a bodily function and which is designed, manufactured or adjusted to fit particular individual.



The foregoing definitions also apply to prescription drugs and prosthetic devices for animals.

Regulation 26-114.1(a)(VI).

Rooms and accommodations permanently occupied are exempt. "Permanently occupied" is defined by statute as occupancy for a period of thirty or more consecutive days.

"Written agreement" includes a hotel registration or a rent receipt. A cancelled check by itself shall not qualify as a written agreement.

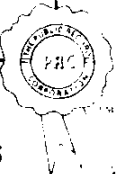
Regulation 26-114.1(a)(VII).

An exemption from sales tax is granted on sales which are subject to tax under the motor fuel tax statute, article 27 of title 39, C.R.S. 1973, as amended. This exemption applies even though such motor fuel tax is refundable or has in fact been refunded, as in the case of farmers or other nonhighway motor fuel consumers.

Aviation jet fuel sales and special fuel sales not taxed under article 27 of title 39, C.R.S. 1973, are subject to sales tax because the exemptions and dates in the law do not apply to those sales.

Regulation 26-114.1(a)(VIII).

Sales to "schools", as defined under C.R.S. 1973, 39-26-102(13), are exempt from sales tax. If a school is conducted for private or corporate profit, sales thereto are subject to the sales tax.



Regulation 26-114.1(a)(XI). Reserved.

Regulation 26-114.1(a)(XII).

In order to secure this permission, the lessor must apply to the department prior to acquisition of such tangible personal property. This permission, once it has been granted, does not have to be requested for each purchase. The permission to collect tax on rentals or lease payments is in effect for all subsequent purchases, unless rescinded by the department. The department will give notice to any lessor if this permission is rescinded. Once the election is made by the lessor to collect tax on rentals or lease payments, he must continue to operate in this manner. He cannot alternate methods of paying tax on some purchases and applying for permission to collect tax on rentals or leases on other purchases. The department will furnish application forms for applying for this permission.

If permission has been secured prior to the time that the tangible personal property is acquired, the lessor must pay the sales tax to the vendor. If immediately thereafter, the lessor applies for and receives permission to collect the tax on the rentals or lease payments, the lessor may apply for a refund of sales tax paid at the time of acquisition of the tangible personal property being rented or leased.

When leased property is sold by the lessor, sales tax should be collected and remitted on the actual additional considerations paid for such property at the time of sale. If the leased property being sold is a motor vehicle, unless the lessor is an authorized dealer, the tax will be paid by the purchaser at the time of application for title or registration, and in that instance the lessor should furnish the lessee with a bill of sale to show the selling price to the lessee.

Out-of-state or corporate lessors must designate an agent in Colorado for service of process.

See Regulation 26-105.2 for the method of taxing repairs used in maintenance of tangible personal property rented or leased.

This regulation will hereafter be referred to as "Lease/Rental Agreement".

Regulation 26-114.1(a)(XIII). Reserved.

Regulation 26-114.1(a)(XIV). Reserved.

Regulation 26-114.1(a)(XV). Reserved.

Regulation 26-114.1(a)(XVI). Reserved.

Regulation 26-114.1(a)(XVII). Reserved.

Regulation 26-114.1(a)(XVIII). Reserved.



**Regulation 26-114.1(a)(XIX).**

Contractors and subcontractors should be aware that the exemption for charitable organizations applies only to those that qualify under C.R.S. 1973, 39-26-102(2.5) and to schools as defined in C.R.S. 1973, 39-26-102(13).

**Regulation 26-114.1(a)(XX).**

Food is defined in C.R.S. 1973, 39-26-102(4.5).

**Regulation 26-114.1(a)(XXI).**

The tax imposed by C.R.S. 1973, 39-26-106 shall be collected on the sale of gas and electricity, except in the case of exemption provided in this regulation.

Gas and electricity when sold for residential use are exempt from sales tax. The term "residential use" has the following meaning: the use of gas or electricity by the individual customer exclusively for domestic purposes such as lighting, refrigeration, cooking, water heating, space heating and air conditioning, in a private home or individual living unit served through a single meter or a master metered multi-unit apartment, condominium, townhouse or mobile/trailer home used exclusively for domestic purposes. Residential use includes service to building appurtenant to the residence including garages, barns, and other minor buildings for use of the residents served through the residential meter.

Users in a private home or individual living unit, such as apartments, condominiums, townhouses and mobile/trailer homes, who are served through a single meter and whose rate has been classified by P.U.C. statute or regulation as residential are automatically exempt.

Users in multi-unit apartments, mobile/trailer home parks or condominium and townhouse associations who are billed through a master meter and are taking service under a commercial rate may nevertheless qualify for this exemption providing the gas or electricity is used for residential use as defined herein.

Sales of butane, propane, fuel oils, coal, coke or wood are exempt from state sales tax when used for residential use as defined above.

This exemption is in effect July 1, 1980 through June 30, 1982.



Regulation 26-114.1(d).

Every contractor or subcontractor shall apply for a certificate of exemption prior to the time the work is started. They should also secure from a charitable organization or school their exemption number.

Regulation 26-114.2(c).

This regulation pertains only to tax-exempt entity refunds.

(1) Claims for refund shall be executed and filed with the department of revenue on forms furnished by the department and in accordance with the instructions accompanying such forms or appearing thereon.

(2) The refund claims shall be signed by an authorized officer or employee of the tax-exempt entity.

(3) The claim shall be supported by an affidavit of the contractor or subcontractor that the sales or use tax sought to be refunded has been paid, and that the tangible personal property so taxed has been "built in" to the structures owned and used by the tax-exempt entity, and shall indicate therein where the books and records and other substantiating evidence of payment of said tax are located, and where they may be examined by authorized representatives of the department of revenue.



(4) The claim shall also be accompanied by a certificate of the architect, superintendent of construction, or other person who shall have personal, technical, and official knowledge that the property on which the tax has been paid and in fact been "built in" by the contractor in accordance with the specifications of the contract and in the amount required thereby.

(5) Refunds will be made only on taxes paid by the contractor or the subcontractor within three years prior to the date the claim is filed with the department of revenue.

(6) In order to properly verify the contents of a claim for refund, the department may require such other and additional information as may be deemed necessary before payment of the claim will be authorized.

Regulation 26-114.2(d). Reserved.

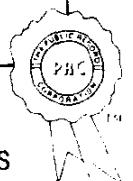
Regulation 26-114.2(e).

If any vendor makes overpayment of the tax, or is entitled to a credit on his tax payments because of mistakes, errors or cancelled sales, in lieu of filing a claim for refund, credit for the amount of overpayment may be taken by the vendor on a subsequent return; but if the vendor is no longer engaged in business, he should apply for a refund.

Regulation 26-114.6.

"Livestock" means domestic animals as found on a farm or ranch such as cattle, sheep, swine, goats, and mares and stallions. "Livestock" does not include animals kept as pets for pleasure and recreation. Sales of feed for horses are exempt.

"Poultry" means domesticated birds kept for eggs or meat.



**Regulation 26-114.7.**

When the selling price of the item is more than thirty cents, tax applies to the selling price, not just to the amount in excess of thirty cents.

Because this tax is levied directly on the vending machine vendor and not the consumer, the vendor is not collecting tax from the consumer; therefore, the vendor is not entitled to deduct the vendor's fee from his sales tax liability. The vending machine vendor shall register with the executive director the location of each machine, which must bear an identification form purchased from the department of revenue, showing the vendor's name, address, and sales tax license number. Such identification form shall be affixed to the front of the machine so as to be visible at all times. The vendor shall keep accurate records of the gross receipts of each machine, the time and place of installation of each machine, the date removed from any location, and any rentals received from the owner of the premises.

A vendor making vending machine sales of individual items of merchandise at a selling price of thirty cents or less and also making vending machine sales at a price of more than thirty cents must be licensed and may purchase tax free all items so vended. He must include the sales price and all vended items in the gross sales on his sales tax return, but may deduct the tax-free sales of thirty cents or less to determine taxable sales. No deduction of a vendor's fee is allowed for vending machine sales.





Regulation 26-114.8.

The terms livestock and poultry are restricted to the definitions given in Regulation 26-114.6.

Regulation 26-114.9. Reserved.

Regulation 26-114.10.

"Purchase price" means the price to the final user/consumer as defined in C.R.S. 1973, 39-26-102(7).

Factory built housing includes, but is not limited to, modular homes or sectional homes, as defined in Special Regulations entitled "Modular or Sectional Homes". Factory built housing includes mobile homes as defined in C.R.S. 1973, 42-1-102(82)(b), which are used primarily for residential occupancy. See Special Rules concerning manufacturers and prefabricators acting as contractors.

Regulation 26-114.11.

Manufacturing means the operation of producing, in an industrial use, an item of tangible personal property different from and having a distinctive name, character, or use from raw or prepared materials.

The property must also be used "exclusively" in manufacturing of tangible personal property in Colorado.

If the property purchased is used for any other purpose outside the beginning and ending points of manufacturing, it would not qualify for the exemption.



Direct use in manufacturing is deemed to begin at point at which raw material reaches first machine involved in changing form on material and end at point at which manufacturing has altered material to its completed form, including packaging, if required. Equipment used to move personalty from one direct production step to another in a continuous flow is deemed part of direct use. To be used directly in manufacturing, equipment must act upon and have a positive effect on the manufactured article.

The following are not uses of direct manufacturing:

- (1) Tangible personal property used for moving raw materials to plant prior to their entrance into direct manufacturing.
- (2) Tangible personal property used for moving finished goods from plant after manufacture. This includes vehicles used both to carry manufacturing equipment and to move goods after they are finished. Machinery added to a vehicle, which does not itself qualify for exemption hereunder, may qualify for the exemption providing it is used directly and exclusively in the manufacture of tangible personal property.
- (3) Tangible personal property used to transport work in process or semi-finished materials to or from storage.
- (4) Machinery and equipment used in normal repair and maintenance.
- (5) Machinery and equipment used to test and inspect the product.
- (6) Machinery and equipment used in managerial, sales research and development, or other nonoperational activities.

Leases of machinery or machine tools used in manufacturing are exempt under the following conditions:

- (1) The lease must be for more than three years.
- (2) The lessee must qualify for the investment tax credit.
- (3) The minimum lease payments must be for more than \$1,000 during that three-year period.
- (4) The machinery must be used in Colorado directly and exclusively in manufacturing.
- (5) The amount of each year's lease payment will be the amount that will apply towards the maximum amount paid each year.



Regulation 26-116.

(a) General.

It is the duty of every person engaged or continuing in business in this state, for the transaction of which a license is required under this Part 1, and the duty of every lessor and lessee of tangible personal property for use in this state, to keep adequate and complete records. Unless the department authorizes an alternate method of recordkeeping, in writing, these records should show:

- (1) Gross receipts from sales, or rental payments from leases, of tangible personal property (including any services that are a part of the sale or lease) made in this state, irrespective of whether the seller or lessor regards the receipts to be taxable or nontaxable.
- (2) All deductions allowed by law and claimed in filing returns.
- (3) Total purchase price of all tangible personal property purchased for sale or consumption or lease in this state.

These records must include the normal books of account maintained by the ordinarily prudent businessman engaged in such business, together with all bills, receipts, invoices, cash register tapes, or other documents or original entry supporting the entries in the books of accounts together with all



schedules or working papers used in connection with the preparation of tax returns.

(b) Microfilm records.

Records may be microfilmed; however, microfilm reproductions of general books of account, such as cash books, journals, voucher registers, ledgers, etc., are not acceptable as original records. Where microfilm reproductions of supporting records are maintained, such as sales invoices, purchase invoices, credit memoranda, etc., the following conditions must be met:

(1) Appropriate facilities are provided for preservation of the films for periods required.

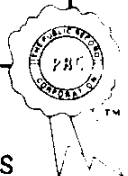
(2) Microfilm rolls are indexed cross referenced, and labeled to show beginning and ending numbers and to show beginning and ending alphabetical listing of documents included, and are systematically filed.

(3) The taxpayer agrees to provide transcriptions of any information contained on microfilm which may be required for verification of tax liability.

(4) Proper facilities are provided for the ready inspection and location of the particular records, including machines for viewing and copying the records.

A posting reference must be on each invoice. Credit memoranda must carry a reference to the document evidencing the original transaction. Documents necessary to support claimed exemptions from tax liability, such as bills of lading and purchase orders, must be maintained in an order by which they readily can be related to the transactions for which exemption is sought.

(c) Records prepared by automated data processing systems.



An ADP tax accounting system must be capable of producing visible and legible records for verification of taxpayer's tax liability.

(1) Recorded or reconstructible data.

ADP records must provide an opportunity to trace any transaction back to the original source or forward to a final total. If detail printouts are not made of transactions at the time they are processed, the systems must have the ability to reconstruct these transactions.

(2) General and Subsidiary Books of Account.

A general ledger, with source references, will be written out to coincide with financial reports for tax reporting periods. In cases where subsidiary ledgers are used to support the general ledger accounts, the subsidiary ledgers should also be written out periodically.

(3) Supporting Documents and Audit Trail.

The audit trail should be designed so that the details underlying the summary accounting data may be identified and made available to the Department upon request. The system should be so designed that supporting documents, such as sales invoices, purchase invoices, credit memoranda, etc., are readily available.

(4) Program Documentation.

A description of the ADP portion of the accounting system should be available. The statements and illustrations as to the scope of operations should be sufficiently detailed to indicate, (A) the application being performed, (B) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other satisfactory description of the input or output procedures), and (C) the controls used to insure accurate and



reliable processing. Important changes, together with their effective dates, should be noted in order to preserve an accurate chronological record.

(d) Records Retention.

All records pertaining to transactions involving sales or use tax liability must be preserved for a period of not less than three years.

(e) Examination of Records.

All of the foregoing records must be made available for examination on request by the executive director or his authorized representatives.

**Regulation 26-117.1.**

Where any vendor sells his business he shall make a return and pay all taxes due within ten days of such sale. The purchaser of the business is liable for any unpaid tax due on sales made by his predecessor, including tax on outstanding accounts on which sales tax has not been remitted. The purchaser is required to withhold a sufficient amount of the purchase money to cover any taxes due and unpaid until the vendor can provide proof any such taxes have been paid.

Use tax shall be remitted by the purchaser on the price paid for tangible personal property acquired with the purchase of a business and for use in the operation of the business. The tax shall be based on the price paid for such chattels as are recorded in the bill of sale or purchase agreement and which constitute part of the total transaction at the time of sale or transfer. Where the transfer of ownership is a "package deal" in a lump sum transaction the use tax shall be based on the taxable book value set up by the purchaser for income tax depreciation purposes or, if no such value is set up, the taxable fair market value.



Regulation 26-118.1.

The use of recognized accounting procedures to segregate and account for the funds will be considered proper trusteeship of the funds. No statute of limitations applies to funds of the state of Colorado in the possession of the retailer and such moneys are collectible at any time after their due date upon demand of the executive director.

Regulation 26-118.2. Reserved.

Regulation 26-123. Reserved.

Regulation 26-123.1. Reserved.

Regulation 26-125.

Reserved.

(The statute of limitations does not apply when no return has been filed, see C.R.S. 1973, 39-21-107.)

Regulation 26-126. Reserved.



Regulation 26-201.1. Reserved.

Regulation 26-201.2. Reserved.

Regulation 26-201.3. Reserved.

Regulation 26-202.

The "use tax statute" imposes a "use tax upon the privilege of storing, using or consuming any tangible personal property within this state, if purchased at retail, unless otherwise exempt. A sale by a wholesaler to a user or consumer and not for resale is a retail sale. It is immaterial whether the property was purchased inside or outside this state.

The sales tax and the use tax stand as complements and together provide a uniform tax upon either the sales, storage, use or consumption of all tangible personal property and taxable services purchased at retail. The amount of the tax is measured by the purchase price of the property or service.

Where tangible personal property is traded or exchanged between unlicensed persons, the use tax is based on the fair market value of each article. Each owes the tax on the fair market value of the tangible personal property he received in exchange, except for exchanges of motor vehicles in C.R.S. 1973, 39-26-114(1)(a)(XVIII).

The use to which property is put, in order to bring about imposition of the tax, is not necessarily actual and ultimate usage, but may be only such use as is made by the owner or purchaser in exercising control. Use shall be deemed sufficient for the imposition of the tax when the article purchased is actually used or made available for use after delivery is completed, as well as when keeping, storing, withdrawing from storage, moving, installing, or performing any other act by which dominion or control over the property is assumed by the purchaser.

"Consumption" means the act or process of consuming; the term includes waste, destruction, or using up.





Regulation 26-203.1(a).

Use tax shall not apply to the storage, use or consumption of tangible personal property the sale of which has been subject to the collection of sales tax which tax has been paid and has not or is not subject to refund. This exemption shall not apply in any case where the sales tax should have been imposed but was not. (J. A. Tobin Construction Company v. Hugh H. C. Weed, Jr., 158 Colo. 430, 497 P.2d 350 (1965).)

The "exemption statute" is intended to prevent the imposition of a use tax on tangible personal property where the consumer actually paid to a licensed vendor the sales tax due on the sale.

The obligation for the payment of the tax is upon the consumer whether the tax is called a "sales" tax or a "use" tax.

Regulation 26-203.1(b).

Use tax is a complement to sales tax. Since sales tax is imposed only on retail sales, which are defined by regulation as sales to the user or consumer of property or services sold, use tax shall not apply to the storage, use or consumption of tangible personal property purchased by a licensed retailer for resale within the regular course of a business.

Tangible personal property that was purchased tax free for resale or as an ingredient of a manufactured or compounded product, and subsequently withdrawn from stock for the purchaser's own use or consumption, shall be



taxed at the acquisition cost of all materials. The tax liability attaches at the time the tangible personal property is withdrawn from stock. The tax must be reported either on the sales tax return or on a consumer's use tax return.

The Act exempts a sale of tangible personal property which becomes an ingredient or component part of the product.

To be exempt from the operation of the sales and use tax Acts, tangible personal property purchased by a manufacturer, which property enters into the processing of the manufactured article, must become a constituent part thereof, wholly or partially, either by chemical or mechanical means. (See Regulation 26-102.20). (Also see Western Electric v. Weed, Jr., 195 Colo. 340, 524 P.2d 1369 (1974) and Bedford v. Colorado Fuel & Iron Corp., 102 Colo. 538, 81 P.2d 752 (1938)).

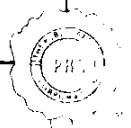
Regulation 26-203.1(c). Reserved.

Regulation 26-203.1(d). Reserved

(See Regulation 26-203.1 (1), as to nonresidents acquiring residency in Colorado.)

Regulation 26-203.1(e). Reserved.

(Refer to Regulation 26-114.1(a)(I) and 26-114.1(a)(II)).



Regulation 26-203 .1 (f). Reserved.

(Refer to Regulation 26-102 (20).)

Regulation 26-203 .1 (g). Reserved.

(Refer to Regulation 26-102 (21).)

Regulation 26-203 .1 (i). reserved.

(Refer to Regulation 26-102 (21).)

Regulation 26-203.1(j). Fermented malt beverages and malt, vinous or spirituous liquors are subject to sales tax. (See Regulation 26-106.2(b).)

Regulation 26-203.1 (k).

Use tax shall not apply to the storage, use or consumption of tangible personal property, the sale or use of which has been subjected by another state to a tax equal to or in excess of the sales tax or use tax imposed by this article. The storage, use or consumption of tangible personal property, the sale or use of which has been subjected to a lesser tax than the tax imposed by this article, is not exempt; however, a credit for any similar tax paid to another state will be allowed against any tax accruing under this article, in respect to a given item of tangible personal property.

This exemption or credit will be denied if a tax paid to another state was not legally due under the laws of the other state.



Multistate Tax Compact.

C.R.S. 1973, 24-60-1301, (Article V (1), of the Multistate Tax Compact) provides sales or use tax credit as follows:

"Each purchaser liable for a use tax on tangible personal property shall be entitled to full credit for the combined amount or amounts of legally imposed sales or use taxes paid by him with respect to the same property to another State and any subdivision thereof. The credit shall be applied first against the amount of any use tax due the State, and any unused portion of the credit shall then be applied against the amount of any use tax due a subdivision."

Regulation 26-203.1(1).

The use tax law provides an exemption as to property brought into this state by a nonresident for his own use if he becomes a resident. This exemption does not extend to a nonresident engaged in business within this state who purchases tangible personal property for use or consumption in his business.



Regulation 26-203.1(r). Reserved.

Regulation 26-203.1(s). Reserved.

Regulation 26-203.1(t). Reserved.

Regulation 26-203.1(u). Reserved.

Regulation 26-203.1(v). Reserved.

Regulation 26-203.1(w).

Charitable organizations are defined in C.R.S. 1973, 39-26-102(2.5).

Regulation 26-203.1(x). Reserved.

Regulation 26-203.1(y). Reserved.  
(Refer to Regulation 26-114(11)).

Regulation 26-203.1(z). Reserved.

Regulation 26-204.1(a), (b) and (c).

All purchases subject to use tax must be reported in detail on the form supplied by the department, "Consumer's Use Tax Return", except tax-free purchases of goods taken out of stock for personal or business use or consumption which may be reported on the sales tax return of a licensed retailer. The reporting of such purchases on the sales tax return does not constitute the filing of a use tax return. If the taxpayer has any other use tax liability he should file a use tax return or the statute of limitations will not run on any deficiency



Regulation 26-204.2.

Any outstate retailer who is engaged in selling at retail and who does not maintain a location in this state, as specified in C.R.S. 1973, 39-26-102 (3)(b), shall impose, collect and remit to the department a "Retailer's Use Tax" on such sales, instead of collecting the retail sales tax provided in Part 1 of the Act. Such retailer, upon application, shall be issued a "Retailer's Use Tax License" which is issued without charge.

If an outstate retailer's only activities in this state is through the U.S. mail or common carrier, he will not be required to comply with this section. (See National Bellas Hess, Inc. v. Department of Revenue of the State of Illinois, 386 U.S. 753 (1967)). If there are any other contacts, such retailers would be required to have a license and collect retailer's use tax. (See National Geographic Society v. California Board of Equalization, 430 U.S. 551 (1977)).

Every outstate retailer who is doing business in this state is required to collect retailer's use tax from the purchaser regardless of whether title to the goods passes within or without this state, if the sale of tangible personal property is subject to taxation due to the storage, use or consumption of that property within this state.

All sales subject to the retailer's use tax must be reported on the forms supplied by this department, "Retailer's Use Tax Return", subject to the provisions of Part 1 of this Act.

Any retailer collecting sales or use tax thereby becomes a trustee for any such tax collected and is responsible as an agent of the State of Colorado.



Regulation 26-204 .3 .

( See Regulation 26-108.)

Regulation 26-205. Reserved.

Regulation 26-207.

Any tax imposed under C.R.S. 1973, 39-26-202 is a debt to the State of Colorado and, if unpaid after the due date provided under C.R.S. 1973, 39-26-204(1) shall draw interest at the rate of one percent per month -- one-half of one percent penalty interest imposed under C.R.S. 1973, 39-26-207 plus one-half of one percent interest imposed under C.R.S. 1973, 39-21-109.

Regulation 26-208.

Persons in the business of leasing vehicles or mobile homes within this state must have a Sales/Store License and must collect and remit to the Department of Revenue the state sales tax, and PTD tax if applicable, and applicable local taxes imposed by those municipalities and counties for whom the state collects local sales tax.

Regulation 26-210.

Reserved.

(The statute of limitations does not apply when no return has been filed, see C.R.S. 1973, 39-21-107.)

#### **SPECIAL REGULATIONS**

*These special regulations are promulgated to better provide for specific businesses and special circumstances. They shall apply in addition to and have the same effect as the number regulations.*



# DEPARTMENT OF REVENUE

## DIVISION OF TAXATION

### SALES AND USE TAX – SPECIAL REGULATIONS FOR SPECIFIC BUSINESSES

1 CCR 201 - 5

DIVISION OF TAXATION

#### EDITORS NOTES \*

Rulemaking Authority for this Rule is cited in the Attorney General Opinions listed below. Those opinions may be found in the Code of Colorado Regulations, Attorney General Opinions Volume.

#### History and Amendments:

Adopted 6/3/77. These Special Regulations are drawn together to give a better explanation for specific businesses and the taxation of special circumstances according to Departmental Note.  
pg 14 amended 11/21/78, 1 CR 12. pp. 5, 5.01-5.02, 7-11, 14-15, 18-20, 22, 25-26, 32-34, 36 amended 9/29/80, effective 11/3/80, 3 CR 10. Pg. 4 adopted 1/21/83, effective 3/2/83, 6 CR 2.

#### A. G. Opinions:

1 AG 462; 3 AG 247; 6 AG 44; 6 AG 45

#### Annotations:

\*The Title Page does not constitute an official part of any regulation. Information contained on the title page is provided by the Publisher from sources deemed reliable and is solely for informational and historical purposes. See cautionary note in Introductory Materials, How to Use the CCR.



# INDEX

	<u>Page</u>
Advertising Agencies	1
Agricultural Producers	2
Automotive Dealers & Demonstrative Vehicles	3
Automotive Repairs	4
Broadcasting Stations & Other Media	5
Cemeteries	5
Chain Store License	5.01
Coins & Bullion	6
Computer Software	7
Consigned Merchandise Sales	8
Containers	9
Contractors	10
Coupons	12
Dental Laboratories & Dentists	13
Eating & Drinking Establishments	14
Fabricating & Producing	15
Federal Areas, Sales on	16
Fiduciaries	17
Financial Institutions	17
Freight, Delivery & Transportation	18
Gas & Electric Service	19
Gift Certificates	21
Gift, Premiums & Prizes	21
Hotels & Motels	22
Ice	22
Initial Use of Property	23
Insurance Companies	23
Janitorial Services	23
Leased Departments	24
Linen Services	24
Maintenance & Decorating Services	25
Manufacturers & Prefabricators Acting as Contractors	25
Modular or Sectional Homes	26
Morticians	27
Newspapers, Magazines & Other Publications	29
Optical Sales & Services	31
Photographers & Photofinishers	31
Printers & Printing	32
Private Clubs	34
Ready Mix Concrete	34
Repossessed Property	35
Sand & Gravel	36
Service Enterprises	37
Tools, Jigs, Dies, Patterns, Molds, Etc.	41
Upholsterers	42

## SALES AND USE TAX - SPECIAL REGULATIONS

### ADVERTISING AGENCIES

Advertising agencies primarily furnish a service for their customers and, in connection with furnishing such service, acquire items of tangible personal property which are used by the agencies to perform a service or which go to their customers in connection with the performance of the service.

1. If the advertising agency is primarily performing a service and does not sell tangible personal property, it does not need a sales tax license. Purchases of articles delivered in Colorado are subject to sales tax imposed by a Colorado vendor, or are subject to Colorado consumers use tax if purchased outside Colorado or from an unlicensed Colorado source.

2. If an agency acquires articles for resale to its clients, the agency must have a sales tax license to purchase such property tax free for resale. The sales tax charged by the agency would apply to the total amount of the retail sale of property prepared by its employees or acquired from outside sources. Sales by an advertising agency of direct mail advertising pieces, hand-outs, throwaways and similar articles are subject to sales tax if delivered to customers in Colorado.

3. An agency could operate under both (1) and (2) of this regulation. If so, records must be maintained to account for retail sales to customers. Also, purchases subject to use tax, because of their use in the performance of service contracts, must be accounted for.



AGRICULTURAL PRODUCERS

"Agricultural producer" means a person regularly engaged in the business of using land for the production of crops or livestock. The term includes farmers, market gardeners, commercial fruit growers, livestock breeders, feeders, dairymen, poultrymen and other persons similarly engaged.

"Agricultural producer" does not include a person who breeds or markets animals, birds, or fish for domestic pets nor a person who cultivates, grows, or harvests plants or plant products exclusively for his own consumption.

Containers, labels, and furnished shipping cases purchased by an agricultural producer to deliver his products to his customers are not subject to tax. (See Weed v. Occhiato, 175 Colo. 509, 588 P2d 877 (1971).) "Containers" and "shipping cases" include wire, twine, rope, tape, and similar binding materials, together with any other material or product used to wrap, bag, bundle, or similarly contain products. Containers not used to deliver a product, or which are used for any purpose whatsoever prior to use in delivering a product to a customer, are subject to tax at the time of acquisition.

Fertilizer purchased by an agricultural producer is not subject to tax. "Fertilizer" includes compounds of nitrogen, phosphorus, potassium, trace elements or similar materials or substances which provide essential plant food elements and which become ingredients of the growing plant.

"Fertilizer" does not include soil, sand, peat moss, limestone, disinfectants, mulches and similar materials primarily used to condition the soil or to preserve or facilitate plant growth, regardless of incidental nutritive value; therefore, purchases of such things are taxable. Similarly, insecticides, fungicides, germicides, herbicides, and similar materials of substances may not be purchased tax free.



AUTOMOBILE DEALERS AND DEMONSTRATION VEHICLES

Taxability of motor vehicles used by automobile dealers for demonstration and other company purposes is explained by the following rules.

(1) A vehicle actually sold to a salesman, partner or other official of the dealer's company is subject to the sales tax on the selling price or, if there is a trade-in allowance, on the net selling price of the vehicle.

(2) A motor vehicle dealer who uses a vehicle for other than promotion of business, as defined in (3) (c) below, shall pay a use tax upon the dealer's net invoice price.

(3) The dealer's use of an inventory or stock vehicle is not subject to a use tax if this vehicle is available for and in fact used for the promotion of business. Definitions of terms used in this rule:

(a) "Available for use in the promotion of the business of selling vehicles by the dealership means that the vehicle is on the dealership premises during a substantial portion of the normal business hours.

(b) "In fact used" means that the vehicle not only must be available but actually must be used by the dealership in the promotion of its business.

(c) "Promotion of business" means any efforts to sell motor vehicles, but does not include vehicles used in the dealer's service or repair business.

(4) To be entitled to the exemption provided in (3), above, a dealer shall file with his sales tax return a certification of the usage of all motor vehicles used in the business. Certification shall be on a form prescribed by the executive director.



### AUTOMOTIVE REPAIRS

Parts and accessories installed in automotive vehicles are of the same nature as other sales of tangible personal property and, accordingly, are taxable. The taxable amount is the total charge made to the customer, with deductions therefrom allowed for service or labor charges if separately stated.

If the repair of an automobile is subcontracted to another repairman by the customer's repairman, the subrepairman will charge sales tax to the customer's repairman on the retail price of the parts used in the repair job unless specifically instructed that the job is for resale, in which case the tax will be billed to the customer by the customer's repairman. In either case, an itemized bill from the subrepairman must be available to the customer to show that tax was charged by one or the other repairman.

Automobile dealers, garages, repairman, etc. may purchase tax free only tangible personal property for resale.

This exemption does not apply to service vehicles, machinery, equipment, supplies, tools, etc. which they purchase for their own use or consumption and not for resale. Supplies

consumed in the performance of a job, such as sandpaper, masking tape, etc. are taxable to the repairman.



### BROADCASTING STATIONS AND OTHER MEDIA

Purchases of tangible personal property by broadcasting stations are subject to tax if title to the property is acquired by the stations and the property is not to be resold in the regular course of business. Such purchases include equipment, materials and supplies for transmitter (phonographic records, blank discs, etc.), relay, studio, business office and general station facilities.

Advertisements for a Colorado vendor making retail sales of tangible personal property to Colorado residents through a broadcasting station or by direct orders to the advertiser must state that sales tax must be added to the sales price remitted by Colorado residents.

### **CEMETERIES**

*Cemeteries must charge sales tax on the selling prices of cement vaults, liners, markers and similar items.*

*Persons furnishing foundations are deemed to be contractors and must follow the "Contractor's Rule".*



**Regulation 49-101**

The fact that a store sells nothing but items that are exempt from sales tax does not excuse it from the requirements of a store license. An establishment that deals exclusively in selling prepared meals for consumption on the premises is not a store for the purpose of this act and, therefore, not liable for a store license, but is liable for a sales tax license as defined in C.R.S. 1973, 39-26-103 (1)(a).

Leased departments are separate and distinct stores just as if the various activities conducted in such departments were conducted in separate and distinct buildings. The fact that the various departments happen to be in one building or on one floor of a building does not alter the fact that ownership and control of merchandise is different in each leased department. Where a store has leased certain of its departments to persons for the sale of tangible personal property, each such leased department shall obtain a store or sales tax license, collect the tax and remit same on a proper return.

The lessee may keep his own books and make his own collections on account of sales. If the store leasing such departments keeps the books for the leased departments and makes collections on account of their sales, the store shall make separate accountings for such departments and remit the taxes due. The lessee is not relieved of his liability under the act in case the store fails to make the proper returns or fails to remit the taxes to the executive director.

Gasoline filling stations or gasoline bulk plants that are exempt from the store license requirements because 75% or more of their gross annual sales are of petroleum products are, nevertheless, subject to the licensing requirements of the sales tax act if they sell merchandise subject to sales tax as set forth in C.R.S. 1973, 39-26-103 (1)(c).

Co-operative associations, clubs, chambers of commerce, rural electrification associations, lodges, churches, and similar organizations must be licensed and collect and remit the tax if regularly engaged in selling, even though they may be nonprofit organizations and may sell only to their own members.

**Regulation 49-102.**

The law provides that every person, firm, corporation, association or partnership opening, establishing, operating or maintaining within the state of Colorado one or more stores under the same general management, supervision or ownership shall pay a license fee for the privilege of opening, establishing, operating, or maintaining such stores.



**AMENDMENT TO COLORADO MERCHANTS - CHAIN STORE LICENSE REGULATIONS**

The sales tax act requires that every person who comes within the definition of a retailer, as defined in the sales tax act, must obtain a sales tax license. Any person or business operating a store in Colorado, whether selling at retail or not, must obtain a store license. Any person, firm or association who falls under the requirements of both the sales tax license and the store license will be issued a combination license.

Where there is a change of ownership in a business establishment a new license must be applied for in the name of the new owners. In the event a business establishment desires to change its business location, the license will be transferred without charge to the new address upon written application to the department.

Regulation 49-103. Reserved.

Regulation 49-104. Reserved.

Regulation 49-105. Reserved.

Regulation 49-106.

The chain store license law makes no provision for a refund or a rebate for a store license issued to an establishment which is liable for license in the event such store is closed or otherwise disposed of prior to expiration of the license.

Regulation 49-107. Reserved.

Regulation 49-108. Reserved.

Regulation 49-109. Reserved.

Regulation 49-110. Reserved.

Regulation 49-111. Reserved.

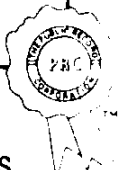




# COINS AND BULLION

Where any coin or currency is exchanged in the open market at the current exchange rate, the transaction is not subject to the sales tax. However, where coins are commemorative or otherwise, and the coins, although legal tender in the issuing country and also acceptable as legal tender in other countries, are purchased at rates not reflecting actual currency value (as for numismatic or coin collecting purposes or where the precious metal content of the coins determines their value), the transaction is the sale of tangible personal property subject to the sales tax.

Sales of bullion are subject to sales tax. Bullion sold within Colorado and physically or constructively transferred into the state is subject to the sales tax. However, where the purchaser paid a sales tax in the state in which he took delivery, he is liable to the Colorado department of revenue for the difference between the sales tax paid and the Colorado use tax. Sales of gold and silver commodity contracts are not subject to sales tax unless delivery of the commodity is taken in Colorado.



### COMPUTER SOFTWARE

The internalized instruction code which controls the basic operations (i.e., arithmetic and logic) of the computer causing it to execute instructions contained in system programs, is an integral part of the computer. It is not normally accessible or modifiable by the user. Such internal code systems are considered part of the hardware and are taxable. The fact that the vendor does or does not charge separately for it is immaterial.

A software program is one in which instructions and routines (programs) are determined necessary to program the customer's electronic data processing equipment to enable the customer to accomplish specific functions with his EDP system.

The software may be in the form of:

- (1) Systems programs (except for the instructions codes which are considered tangible property in paragraph 1 above) - programs that control the hardware itself and allow it to compile, assemble and process application programs.
- (2) Applications programs - programs that are created to perform business functions or control or monitor processes.
- (3) Pre-written programs (canned) - programs that are either systems programs or application programs and are not written specifically for the user.
- (4) Custom programs - programs created specifically for the user.

To be considered exempt "software", one of the following elements must be present:

- (a) Preparation or selection of the program for the customer's use requires an analysis of the customer's requirements by the vendor, or
- (b) The program requires adaptation, by the vendor, to be used in a specific output device. For example, a software vendor offers for sale a pre-written sort program which can be used in several computer models. Prior to operation, instructions must be added by the vendor which specify the particular computer model in which the program will be utilized.

Software, meeting the criteria in (a) or (b) above, whether placed on cards, tape, disc pack or other machine readable media, or entered into a computer directly is deemed to be intangible personal property and such sale is exempt from sales and use taxes. Software or programs which do not meet the criteria are subject to tax.



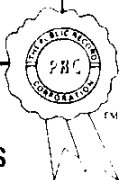
The tangible personal property that is transferred to the customer in connection with the exempt service is subject to payment of the tax on the tangible personal property at the time the tangible personal property is acquired.

A company that leases a computer with exempt application programs and does not segregate in its billing the charge for the software lease is subject to tax on the entire charge.

A software retailer or supplier that sells prepackaged programs for use with home television games or other personal computer equipment, when such programs are fully usable by the customers without modification, is considered to be a vendor of tangible personal property and subject to sales tax on the purchase price of such property.

#### CONSIGNED MERCHANDISE SALES

Regardless of the status of the consigned inventory for the purpose of any other tax and regardless of whether the retail customer knows that inventory is not owned by the vendor, the vendor is (1) the retailer of the property and (2) liable for the tax due on the retail sales.



### CONTAINERS

Sales of containers, labels, tags, cartons, packing cases, wrapping paper, twine, wire, bags, shipping cases, bottles, cans and similar articles and receptacles sold to manufacturers, producers, wholesalers, jobbers, retailers, or other licensed vendors, for use as containers, labels and shipping cases for articles sold by them, are not taxable if such containers, etc. are being resold, even though no separate charges are made for them.

Retailers must charge retail sales tax on beverage bottle deposits (See Weed v. Occhiato, 175 Colo. 509, 588 P.2d 877 (1971)). The sales tax must be refunded when the bottles are returned.



## CONTRACTORS

(1) Contractors defined: Any individual, partnership, firm, association, corporation, trust, estate or joint venture who performs work on real property for another party under the terms of an agreement, is a contractor within the meaning of this regulation. An individual working for a salary or wages is not considered a contractor.

"Contractor" includes building contractors, road contractors, grading and excavating contractors, electrical contractors, plumbing and heating contractors, and also includes any other person engaged, under a contractual arrangement, in the construction, reconstruction, or repair of any building, bridge or structure. For the purpose of this rule, "subcontractor" has the same meaning as "contractor".

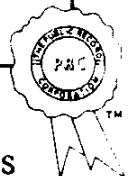
(2) Application of sales tax: All contractors, as defined in (1) above, who purchase in this state tangible personal property which is to be built in by them into some building or structure, are regarded for purposes of the Act as retail purchasers and must pay sales tax to the vendors. Contractors must pay tax on all tangible personal property used in their business or on their jobs if the delivery, storage, use or consumption of the property is in Colorado. The contractor must pay the use tax directly to the state. Sales or use tax is payable on all purchases of equipment, material, supplies, tools, etc.

Building materials purchased by contractors for construction work on property owned by the United States Government, State of Colorado, charitable organizations, schools, or political subdivisions are taxed or exempted from sales or use tax depending on the date of acquisition.

Purchases of building materials made on or before July 1, 1979, require payment of sales or use tax by the contractor, however a contractor who holds a valid exemption certificate issued on or after June 6, 1979, is exempted from payment of sales or use tax.

The contractor must file an application for an exemption certificate on a form prescribed by the Department of Revenue. If approved, the department will issue an exemption certificate to the contractor. (See C.R.S. 1973, 39-26-114 (1)(a)(XIX).

(3) Application of sales and use tax for the retailer-contractor: Some contractors as defined in (1) above, also may be retail merchants of building supplies or construction materials which were purchased tax-free for resale. In the performance of their own construction contracts they might remove from their own stock whatever is needed for their contract operations. Such use of tax-free merchandise is subject to tax, based on the acquisition cost of the merchandise, unless used for a job on which an exemption certificate has been obtained.



An over-the-counter sales of a complete unit not made to order, with an agreement for installation of the unit, is not a building contract. This rule includes sales of stoves, refrigerators, furnaces, air conditioners, washing machines, dryers, carpets, electrical fixtures, ready-made cabinets, storm doors, storm windows, screens, sod and similar items. On such sales the sales tax must be collected from the purchaser by the retailer-contractor. If the installation charges are segregated in the bid proposal or sales invoices, these charges are not taxable. Repairs of such articles are not considered repairs to real property as contemplated in the "contractor's rule".

(4) Sales Tax Returns: (a) Contractors are not required to file sales tax returns. They will pay the sales tax to the persons in Colorado from whom they make purchases of tangible personal property or, if purchased out of Colorado or from an unlicensed person, the contractor will report the tax on a consumer's use tax return. (b) Retailer-contractors are required to include in their sales tax returns the tax on the acquisition cost of materials and supplies removed by them from their tax free stocks and used on jobs for which an exemption certificate has not been obtained under the circumstances described in paragraph (3), preceding.

(5) Licenses: Retailer-contractors must have a Colorado store/sales tax license for each store location. No sales tax license will be issued to regular contractors. They are not retailers of tangible personal property and are deemed to be the users or consumers of all articles used by them.

(6) Subcontractors: Any subcontractor purchasing materials for his job is the user or consumer of the materials and liable for the payment of the sales or use tax on the purchases. No sales tax license will be issued to subcontractors.



### COUPONS

Retailers accept coupons from their customers for a reduction in the regular selling price of an article. These coupons are classified as either manufacturer's coupons or store coupons.

A manufacturer's coupon is issued by the manufacturer of an article and allows the customer a reduction in the sales price of the product upon presentation of the coupon to the retailer. Because the retailer is reimbursed by the manufacturer for the amount of the reduction, sales tax applies to the full selling price before the deduction for the manufacturer's coupon.

A store coupon is issued by the retailer for a reduction in the sales price of an article when the coupon is presented to the retailer by the customer. Because there is no reimbursement to the retailer for such reduction, the sales tax applies to the reduced selling price of the article.



### DENTAL LABORATORIES AND DENTISTS

A purchase made by a dental laboratory, which becomes a constituent part of a prosthetic device to be resold to a dentist, is exempt from sales and use tax.

Purchases of supplies and materials that do not become constituent parts of a prosthetic device are taxable.

Sales of prosthetic devices to a dentist are exempt from sales or use tax.

Prosthetic devices are replacements for lost or missing natural parts, or are the addition of devices through prosthetic dentistry to aid the dental bodily functions. Prosthetic dentistry consists of the use of inlays, crowns, replacement of lost teeth, bands, brackets, and other band attachments, wires, intraoral and/or extraoral traction devices, and retaining or holding appliances and other devices which aid in the dental bodily functions.

General business equipment and supplies are taxable, including gold and silver used for fillings, all hand instruments and other items used for patient care, dental equipment and furnishings, and supplies used for patient diagnostic records.

Dental laboratories must obtain a sales tax license and must collect and remit sales tax on taxable sales.

The filing of monthly consumer use tax returns by dentists would present a hardship to them because of the nature of their operation and because equipment and supplies that are used in their businesses are purchased at irregular intervals throughout the year. In view of this, dentists may file a consumers use tax return on an annual basis, covering all purchases of equipment and supplies during the calendar year upon which a Colorado Sales Tax has not been paid. The return will be due on or before January 20 of each year, for the preceding year's purchases.





## EATING AND DRINKING ESTABLISHMENTS

The sale of meals and beverages is subject to sales tax, and any person making such sales must acquire a sales tax license and collect sales tax based upon the total consideration paid therefore.

Caterers and other persons similarly engaged are liable for sales tax on the total selling price of items sold and/or charges for service essential to providing meals and beverages.

Private enterprises, such as commercial and manufacturing companies, and public agencies, such as governmental organizations, regularly serving, and charging their employees or the public for meals and beverages, are liable for sales tax based upon the selling price of such meals and beverages.

Fund-raising meals priced in excess of the regular selling price are subject to tax on the regular selling price.

The vendor of meals and drinks must pay the tax on purchases of most products used or consumed in the operation of his business, including fixtures, linens, silverware and glassware. (Carpenter v. Carmen Co., 111 Colo. 566, 144 P.2d 770, (1943)).

Plastic and paper products such as tablecloths, towlettes, napkins, soda straws, plates, knives, forks, spoons and cups are specifically exempt from sales tax. (C.R.S. 1973, 39-26-114(1)(a)(XVI) and (XVII)).

When a customer purchases one dinner and receives another free as a result of presenting a coupon for the free dinner, tax applies only to the actual amount charged.

Boarding houses which serve meals only to persons regularly boarding there and not to the public should not collect sales tax on the meals. Such boarding houses are exempt from sales tax on their purchases of food, but must pay sales tax on all non-food items.

Nontaxable gratuities include cash tips (money left by the patrons for use of those providing the service), charge tips (amounts added to sales check by the patrons for use of those providing the service), banquet tips and tips separately stated and added to the sales check by the vendor at a flat rate, and the amount is distributed by the vendor to persons who actually render the service.



### FABRICATING, PRODUCING, AND PROCESSING

"Fabricating, producing and processing" includes any operation which results in the creation or production of an article of tangible personal property, or which is a step in a process or series of operations resulting in the creation or production of such an article; the terms exclude operations not so related for the creation or production of such an article.

An operation which changes the form or state of tangible personal property is one of fabrication. Persons regularly engaged in the fabrication or production of articles for sale at retail shall collect and remit the tax on the sales price. If the fabricator converts such property to his own use, he shall remit the tax based on his acquisition cost.

The tax applies to the total charges for the fabrication or production of an article of tangible personal property made to order. For example, if a manufacturer orders a machine part from a machine shop, the tax shall be paid on the total charge for the part, including labor, although charges for labor may be segregated from the cost of the materials. Similarly, the total charges for making drapes are subject to tax.

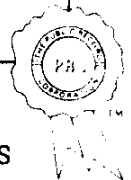


FEDERAL AREAS, SALES ON

"No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area."

"The provisions of sections 105 and 106 of this Act shall not be deemed to authorize the levy or collection of any tax on or from the United States or any instrumentality thereof, or the levy or collection of any tax with respect to sale, purchase, storage, or use of tangible personal property sold by the United States or any instrumentality thereof to any authorized purchaser." (See Title 4, U. S. C. A. , Sections 105-110, 197, (Buck Act).)

Any person making retail sales of tangible personal property on an Indian reservation located within the boundaries of the state of Colorado shall be required to obtain a Colorado retail sales tax license and shall collect and remit sales tax on retail sales to non-Indians. If such retailer is an Indian, or an exempt instrumentality, there will be no charge for the license. See Moe v. Confederation Salish And Kootenai Tribes, 425 U.S. 463, 48 L. Ed. 2d 96, 96 Sct 1634, (1976).



### FIDUCIARIES

Trustees, receivers, executors, or administrators who, by virtue of their appointment by a State or Federal Court, operate, manage, or control a business engaged in buying and selling of tangible personal property, including the liquidation of the assets of a bankrupt, insolvent, or deceased person, must acquire a store or sales tax license in the fiduciary's name and otherwise meet the collection and reporting requirements of the Act.

### FINANCIAL INSTITUTIONS

Banks, savings and loan associations, and similar financial organizations who offer gifts or premiums of tangible personal property as an inducement for opening an account, making a deposit or adding to an account are, for purposes of the Act, making sales of tangible personal property (see (1) below), or are making taxable purchases (see (2) below).

These gifts and premiums are purchased by the financial institution and given to the customer or offered to the customer at a reduced price when a deposit is made to the customer's account. The purchase of these gifts and premiums or sales thereof are to be reported in the following manner:

(1) The sales of these premiums and gifts at their reduced price are treated as retail sales and the financial institutions must collect the sales tax from the depositor.

(2) The difference between the bank's purchase price and the cash price paid by the depositor will be taxable to the financial institutions. If an item is given to the depositor, the item's purchase price (cost) will be reported on the appropriate line of the sales tax return.



### FREIGHT, DELIVERY AND TRANSPORTATION

(1) Where tangible personal property is sold "F.O.B. shipping point" and the purchaser at that point assumes the risks of ownership, and transportation costs do not appear on the seller's invoice, the cost of transportation paid by the purchaser to the carrier is not subject to the tax.

(2) Where tangible personal property is sold F.O.B. shipping point and the invoice allows a credit for transportation charges paid or to be paid by the purchaser, the tax shall be computed on the total invoice charge.

(3) Where tangible personal property is sold on a delivered or "F.O.B. destination" basis, the tax shall be computed on the total charges, even though the seller bills the purchaser separately for the freight charges.

(4) Where the seller delivers the shipment and makes a charge which appears separately on the invoice, and in fact the seller assumes responsibility for loss and damage in transit, the tax shall be computed on the total invoice charge.

(5) Where the seller has prepaid the transportation charges which appear on the seller's invoice as an additional charge, or a separate invoice charge is made, the tax shall be computed on the total charges unless a satisfactory showing is made to the executive director that the seller was acting as a bona fide agent of the purchaser to effect transportation by the carrier of the purchased goods.



#### **GAS AND ELECTRIC SERVICES**

*Gas and electric services, whether furnished by municipal, public, or private corporations or enterprises, are taxable when furnished for domestic and commercial consumption, but are not taxable when sold for resale or for any of the uses set out in C.R.S. 1973, 39-26-102(21), or when subject to any of the general exemptions of the Act. Gas and electric services for domestic consumption are exempt from July 1, 1980 through June 30, 1982. C.R.S. 1973, 39-26-114(1)(a)(XXI).*

*The tax applies to all amounts paid for taxable gas or electrical services, irrespective of whether there is an actual consumption; the tax is imposed on all payments, whether in the form of a minimum charge, a flat rate, or otherwise.*

*Sales of electricity, coal, coke, gas, and fuel oil are exempt when sold for the following uses: processing, construction, manufacturing, mining, refining, irrigation, telegraph, telephone and radio communication, street and railroad transportation services, and all industrial uses.*



"Industrial uses" means the use of electricity, coal, gas, fuel oil, and coke in a continuing business activity of manufacturing or producing tangible personal property or services. Persons performing services, as well as stores, office buildings and other commercial users, are not industrial users and are required to pay the sales tax.

Electricity sold for commercial lighting purposes is taxable, but electricity sold for industrial use is exempt. Example: electricity used to light a restaurant is taxable; electricity used by a restaurant to prepare meals is exempt; electricity used to light chicken houses to stimulate egg production is exempt; electricity used to light an industrial plant to enable it to produce is exempt.

The following methods are available for restaurant operators to claim credit for sales tax on their purchases of gas and electricity used in processing food for immediate human consumption.

(1) If the sales of processed food exceed 25% of the total sales revenue, the restaurant may receive credit based on 55% of the Colorado sales tax paid on their purchase of gas and electricity.

(2) If the sales of processed food are 25% or less of total sales revenue, or the restaurant is metered for gas and electricity purposes as part of another business operation, such as a hotel, motel, bowling alley, gas station, etc., then the allowable credit shall be based on 1/2 of 1% of the total Colorado processed food sales by the restaurant.

For purposes of determining the applicable percentage of food sales, the term "food sales" shall include only sales of edible foodstuffs which are processed and sold for immediate consumption, but shall not include sales of alcoholic beverages. The second method may be used even though the applicable percentage of food sales exceed 25%.

The credit shall be claimed on an annual basis on the January sales tax return for the previous year. In the case of a seasonal business, the credit shall be claimed on the June sales tax return. The computation for claiming this credit should be made on forms prescribed by the department of revenue.



#### GIFT CERTIFICATES

Sales of gift certificates and similar documents, as well as their redemption for cash, are not subject to tax. If the gift certificates, etc. are redeemed for merchandise and not cash, sales tax is due on the total selling price of the merchandise.

#### GIFTS, PREMIUMS AND PRIZES

Purchases of tangible personal property for use as gifts, premiums or prizes, for which no valuable consideration is received from the recipient, are subject to tax on the total purchase price; the purchaser is deemed to be the user-consumer of such property. If the property is purchased from a licensed Colorado vendor, sales tax should be paid to the vendor upon such purchases. If no sales tax is paid upon such purchases, the use tax should be paid directly to the department of revenue by the purchaser.

A person purchasing tangible personal property to give away in any manner, is a user or consumer and is liable for the tax thereon; such property includes advertising gifts and articles given as prizes, premiums, or for goodwill.





### HOTELS AND MOTELS

Supplies such as toilet tissue, soap, shoeshine cloths, clothes bags, matches, facial tissue, coffee and other items available for guests' use are not subject to sales or use tax at the time of purchase by the hotel or motel.

Linens, furniture, pool equipment and supplies, and similar items are subject to sales or use tax at the time purchased by the hotel or motel.

If a hotel or motel operates a restaurant or lounge, see the rule for "Eating and Drinking Establishments".

### ICE

Sales of ice to other sellers of ice, or to sellers of soft drinks for use as a component part of a drink, are for resale and are not subject to the sales tax.

Persons selling ice to manufacturers, carriers, or any other consumer for the purpose of cooling or keeping perishable items of property or for other uses are making taxable sales.

If ice is used for the sole purpose of becoming an ingredient or component of the finished product, as where it is used solely to supply all or a part of the water content of the sausage and luncheon meats, the sale of the ice is a sale for resale; if not purchased for that sole purpose and the purchase is not otherwise exempt, as for resale, the purchase is subject to tax.



#### INITIAL USE OF PROPERTY

Any item purchased for use or consumption by the purchaser is subject to sales or use tax at the time of purchase, even though the item will be resold later in either its original or altered form. A tax-free purchase is taxable in full at the first time it is used by the purchaser for a nonexempt purpose.

(Example: A junkman may not buy a new car tax-free under the theory that the car is going to be junked someday and resold through his business for scrap.)

#### INSURANCE COMPANIES

Insurance companies are not exempt from sales or use tax on purchases of tangible personal property for their use or consumption.

Purchases of articles by an insurance company to replace insured damaged property are subject to tax. Articles purchased by the insured with the proceeds of a damage claim settlement received from an insurance company are subject to tax.

#### JANITORIAL SERVICES

Items such as hand soaps, paper towels, toilet tissue and disinfectants which are furnished under a service contract and which are billed to the customer as a separate and distinct item from the service that is performed, are considered retail sales of tangible personal property. Sales tax shall be collected from the customer and remitted by the janitorial service.

If such consumable items are not separately stated but are included in the janitorial service contract, the janitorial service shall be deemed to be the user or consumer of the products and shall pay sales or use tax at the time of purchase.

No sales or use tax is applicable to the charge for service rendered.



### LEASED DEPARTMENTS

Leased departments in department stores, for the purpose of licensing under the Colorado chain store license law, are separate and distinct stores, just the same as if the various businesses conducted in such departments were conducted in separate and distinct buildings. The fact that the various departments happen to be in one building or on one floor of a building does not alter the fact that ownership and control of merchandise is different in each leased department. Where a store has leased departments to persons for retail sales of tangible personal property, each leased department shall make separate monthly returns. The lessee shall keep his own books and make his own sales tax collections on retail sales. If the lessor store keeps the books for the lessee departments and makes collections on account of their sales, the lessor store shall make separate returns for such departments and shall pay the taxes due thereon. But the lessee is not relieved of his ultimate liability under the Act if the lessor store fails to make the proper returns or to remit the taxes to the executive director.

### LINEN SERVICES

Items such as hand soaps, paper towels, toilet tissue and disinfectants which are furnished under a service contract and consumed at the place delivered by the linen serviceman, and which are enumerated on the serviceman's delivery ticket, are considered property sold at retail and sales tax shall be paid by the customer and remitted by the linen service company. If such consumable materials are not segregated on the delivery ticket, sales or use tax is payable by the linen service company at the time it purchases the items.

No sales or use tax is applicable to the charge for services rendered.



### MAINTENANCE AND DECORATING SERVICES

Persons engaged in the business of rendering renovation services, such as painters and paper hangers, floor waxing services and others similarly engaged in repairing and servicing tangible personal property under a maintenance or service contract, are rendering a service and are considered the users of the articles purchased and are subject to tax on these articles at the time they are purchased.

No sales or use tax is applicable to the charges made for these services.

### MANUFACTURERS AND PREFABRICATORS ACTING AS CONTRACTORS

A manufacturer or prefabricator may contract to build into real property that which he manufactures or prefabricates. If the contract provides for the transfer of title to the materials prior to the time the materials are built into the real property, and if the material price is separately stated from the installation price, the manufacturer will be considered to have sold the material. Therefore, sales tax must be charged only on the selling price of the material. If not properly segregated, the amount included for installation is also part of the taxable price.

If a manufacturer or prefabricator builds materials into real property and title to the materials does not pass until incorporated in the real property, the manufacturer is a contractor contemplated in the special regulation for retailer-contractors and then must follow those rules and pay use tax based on the acquisition cost of goods withdrawn from inventory, payable at the time of such withdrawal. (However, see Contractors for the tax treatment of an over-the-counter sale of a complete unit.)



#### MODULAR OR SECTIONAL HOMES

A "modular or sectional home" is a factory-built structure (1) that is built to a customer's specifications or inventory standards; (2) that is not titled; (3) that may be approved for HUD/FHA long-term financing; (4) that complies with conventional residence building codes; and (5) that is separate from its delivery chassis.

A manufacturer or dealer who enters into a single contract with the customer is a construction contractor if the contract requires the manufacturer or dealer to sell and install the structure by incorporating it into the realty of the customer before the title to the structure is passed. The manufacturer or dealer is considered to be the final user or consumer of the materials and supplies incorporated into the real estate under the contract. (See Special Regulation for "Contractors" regarding the payment of tax.)

A manufacturer or dealer who merely sells a modular or sectional home to a customer and does not at the time agree to incorporate it into the realty of the customer is considered a retailer and is required to charge sales tax on 52% of the sales price of the structure. (Effective June 7, 1979)

A modular and sectional home manufacturer or dealer may be both a contractor and a retailer. (See Special Regulation for "Contractors" as it related to retail-contractors.)



### MORTICIANS

Morticians are considered to be rendering services and making sales of tangible personal property, and shall collect sales tax in accordance with the following rules:

(1) If a funeral service is contracted for in one lump sum, with no itemizations, sales tax shall be imposed on the entire amount.

(2) If a funeral service is contracted for in such a manner that the charges for such articles as caskets, urns, vaults, shipping boxes, clothing, etc. are separately stated from the charges for such services as music, police escort, clergy honorarium, etc., sales tax shall be imposed only upon the selling price of the articles.

The fact that the remains are consigned to a common carrier for delivery elsewhere, whether inside or outside Colorado, does not change the fact that the articles were first used in Colorado and therefore a Colorado taxable sale. These rules apply to all sales of funeral services and related tangible personal property within this state.

Articles purchased and not to be resold in the normal course of business are subject to tax at the time of purchase. Tax-free purchases for resale, when removed from inventory and used in the regular course of his business, must be included in the consumers use tax return for the month in which such articles are removed from inventory.

NEXT PAGE IS NO. 29



NEWSPAPERS, MAGAZINES AND OTHER PUBLICATIONS

The sale of newspapers as defined in C.R.S. 1973, 24-70-102, are exempt from sales and use tax. The referenced section reads as follows:

"Every newspaper printed and published daily, or daily except Sundays and legal holidays, or which shall be printed and published on each of any five days in every week excepting legal holidays and including or excluding Sundays, shall be considered and held to be a daily newspaper; every newspaper printed and published at regular intervals three times each week shall be considered and held to be a tri-weekly newspaper; every newspaper printed and published at regular intervals twice each week shall be considered and held to be a semi-weekly newspaper; and every newspaper printed and published at regular intervals once a week shall be considered and held to be a weekly newspaper."

This exemption on sale of newspapers may not be extended to include: magazines, trade publications or journals, credit bulletins, advertising pamphlets, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing service or listings, publications that include an updating or revision service, book or pocket editions of books or other newspapers not otherwise qualifying under the above paragraph.

A publisher who only makes sales of newspapers is not required to obtain a store license or a sales tax license. The publisher shall pay sales or use tax upon all purchases of tangible personal property, except newsprint, printers ink, and electricity or gas used in the production of the newspaper product. If the newspaper publisher makes retail sales of other articles delivered in Colorado, he shall obtain a store license or a sales tax license and collect sales tax, and may purchase such articles tax-free for resale.



Magazines, periodicals, trade journals, etc. are tangible personal property whose retail sale is taxable.

Subscriptions to such publications taken within this state and sent to a publishing house outside the state, where the publication is mailed directly to the subscriber, are subject to the retailer's use tax. Where such publications are printed and sold within this state, the selling price (subscription price) is taxable. If the publication is printed in Colorado and delivery is made out of Colorado, the sale is not taxable.

Trade journals, advertising pamphlets, circulars, etc. which are to be distributed free of charge and are distributed by means of house to house delivery or are included in and distributed as part of a newspaper, are not exempt from sales tax. Sales tax must be paid to the printer by the advertiser at the time that these are prepared by the printer. If these items are purchased out of state and no sales tax has been paid in that state, the advertiser must pay a Colorado use tax.

Organizations which produce and distribute free trade publications, etc. are deemed to be purchasers for their use or consumption and are subject to tax based on the purchased price of the tangible personal property used.





### OPTICAL SALES AND SERVICES

Eyeglasses, lenses, frames, contact lenses, and similar articles, together with cases or similar containers used to transfer the property to the customer, when dispensed under a prescription or other written order of a legally qualified member of the healing arts are considered to be prosthetic devices and exempt from tax.

Sunglasses, reading glasses, binoculars, telescopes, and similar articles not dispensed under a qualified prescription, are subject to tax.

### PHOTOGRAPHERS AND PHOTOFINISHERS

Photographers and photofinishers are primarily engaged in the business of selling tangible personal property to their customers and such sales are taxable. Purchases of materials which become ingredients or component parts of the finished picture, such as mounts, frames and sensitized paper are not taxable because these items are purchased by the photographer or photofinisher for resale. Conversely, purchases of materials that do not become a part of the product are taxable to the photographer or photofinisher.

Development of films - coloring and tinting. The charge made by photographers and photofinishers for only the development of film is a service charge and is not subject to sales tax. Where individuals deliver their own pictures to photographers for tinting or coloring, the transaction is a service and not subject to sales tax. If prints made from developed negatives are sold to a customer, tangible personal property has been sold and the selling price is subject to tax.



A photographer may be performing a service subject to provisions of the Service Enterprises in the Special Regulations. If his service is specifically bargained for without regard to tangible personal property involved, and if the value of the service is greater than the property transferred, no tax is to be charged to the purchaser but the photographer must pay tax on purchases of materials used to perform his service.

#### PRINTERS AND PRINTING

Sales of catalogues, books, letterheads, bills, envelopes, folders, advertising circulars and other printed matter are taxable retail sales if the purchaser does not resell the articles but uses or consumes them as by distributing them free. Except as herein stated, a printer may not deduct from the selling price any charge for labor or service in performing the printing, even though the labor or service charges may be billed separately from the charge for stock. The labor or service is expended in the production of the articles sold; consequently, it is manufacturing labor incorporated in the product.

If separately stated on the invoice the services of typesetting, color separation, and design, art and camera mechanicals performed by a printer or his subcontractor for a customer or another printer is not taxable.

On commercial printing of postal cards or stamped envelopes purchased from the United States Postal Service, the amount subject to tax does not include the amount of postage involved.

Printed matter which is partially printed, invoiced to the customer, held in stock for further imprinting, and finally invoiced for the subsequent imprinting is taxable on the full price charged by the printer for the item. Sales tax must be collected on the selling price of each part of the job. The subsequent imprinting before delivery is deemed to be completion of the



initial sale, not a separate transaction.

Exempt purchases of tangible personal property for resale include:

- (1) Paper: Newsprint; stock on which the finished product is printed and delivered to the customer; and wrapping materials for finished products sold to customers.
- (2) Ink: Printers ink, ink additives, and overprint varnishes.
- (3) Chemicals: Anti-offset sprays, fountain etch solutions, gum solutions, and all component chemicals when used with the above materials.
- (4) Materials: Padding compound, stitching wire and staples, and bookbinders tape.
- (5) Pre-press preparation materials: Light sensitive film, plates and proofing materials. Said exemption shall be allowed when the procedures as stated below are complied with.

Printers who are just performing a service will be subject to those rules given in the Special Regulations for "Service Enterprises". Printers ink and newsprint are exempt under C.R.S. 1973, 39-26-102(21), but all other above listed items are subject to use tax when applied to property which is not sold.

Pre-press preparation materials (which shall be defined as light sensitive films, plates, and proofing materials) shall qualify as exempt purchases of tangible personal property to the extent such items are utilized for the production of a specific product for a specific customer and title passes to the customer as part of the total sale, and adequate cost records for the particular job showing amount of pre-press preparation material are retained by the printer. In addition, if the final product is tax exempt because it is being shipped out of state by common carrier or otherwise, it will be necessary for the printer to be responsible for the amount of use tax due on the pre-press preparation materials and remit the amount of such tax to the Department. The basis for this requirement is that possession was taken in Colorado by the printer as agent for the customer of the pre-press preparation materials in order to produce the final product which itself is exempt from tax because it is shipped in interstate commerce. If separately invoiced as herein provided, pre-press preparation materials used in the production of a product sold and delivered to a tax exempt entity will not be deemed subject to the payment of use tax by the printer.



Except as herein stated with respect to out of state shipments, in order to avoid liability for the payment of use tax on pre-press preparation materials, the printer must maintain adequate records of such materials in detail as to each specific job, so that the indication of pre-press material designation on the ultimate billing can be determined upon audit and segregated from other pre-press materials, manufacturing aids or plant property. There must be an audit trail which clearly reflects the passing on to the customer of a particular item of pre-press preparation material and the collection of sales tax on a particular invoice when such sales are subject to tax.

A printer may at times retain a customer's property in his place of business. When tangible personal property is retained in the printer's place of business, the department may examine the various records applicable to this property, such as who is liable for the payment of insurance and personal property tax on the property, who is allowed to deduct the depreciation expense on the property, and who benefits from the salvage of the item, in making a determination of the ownership of the property.

#### PRIVATE CLUBS

Private clubs such as country clubs, athletic clubs, fraternal organizations, or organizations of persons formerly in the armed services of the United States are subject to the tax when they sell tangible personal property at retail or do any of the other things subject to the tax as provided in the Act. This is true even though all transactions are with members.

#### READY-MIX CONCRETE

Ready-mix concrete is taxable on the delivered price, which includes minimum load and transportation charges. Standby charges charged after arrival at the destination are not taxable if segregated on the customer's invoice.



### REPOSSESSED PROPERTY

If the reposessor of tangible personal property sold the property to the person from whom it was taken and remitted the tax on the total selling price, the retailer-reposessor may deduct the uncollected selling price from the gross sales on the sales tax return for the period during which the repossession occurred. Repossessed property must be held exclusively for resale by a person holding a valid sales tax license. The subsequent retail sale of the repossessed property is subject to sales tax.

No deduction or other credit may be taken from gross sales on account of the repossession where:

- (1) The repossessed property is a motor vehicle.
- (2) The retailer-reposessor reports sales tax on the cash basis.
- (3) The retailer-reposessor reports sales tax on the accrual basis but elects under C.R.S. 1973, 39-26-102(5) to report on the cash basis the collections of such credit sales as that subject to repossession.

A person is not liable for sales or use tax on the transaction of repossessing tangible personal property on which he retained a security interest.



### SAND AND GRAVEL

Tax must be imposed on the delivered price of sand and gravel, including minimum load and transportation charges in accordance with the provisions of Regulation 26-102.7(a). Tax on charges for hauling materials to the customer's destination may be avoided only if all of the following conditions are met:

(a) The retailer has fixed and posted prices both for the material and for hauling. These prices must be completely independent of each other. In other words, the price of the material must be the same to the customer whether the retailer provides the hauling or the customer arranges for his own transportation. If the retailer provides the hauling, the charges must be clearly segregated on the customer's invoice.

(b) The customer must have the option to determine the means of transportation to his destination. There must be practical as well as economic alternatives available for the customer in terms of providers of transportation; and

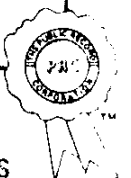
(c) Regardless of who provides the transportation, the retailer and the customer must agree and acknowledge in writing that the sale of the materials takes place, and title to the goods transfers, at the retailer's place of business. The customer must acknowledge that he is the owner of the material being transported.

Stand-by charges made after arrival at the destination are not taxable if segregated on the customer's invoice.

Sand and gravel removed from the ground become tangible personal property and are subject to the sales or use tax that applies to retail sales of tangible personal property. Sales of sand and gravel are taxable unless sold to a licensed vendor for resale.

The retailer of sand and gravel who removes sand and gravel stocks to fulfill his own construction obligations is subject to sales or use tax on the acquisition cost of the products used at the time of conversion to his own use or consumption.

Persons who purchase the right to remove sand and gravel from another's land are subject to a use tax on the purchase price of the sand and gravel when removed, unless the same is held for resale.



### SERVICE ENTERPRISES

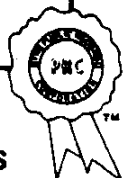
Persons engaged in the business of rendering service are consumers, not retailers, of the tangible personal property which they use incidentally in rendering the service. Tax, accordingly, applies to the sale of the property to them. If in addition to rendering service they regularly sell tangible personal property to consumers, they are retailers with respect to such sales and they must obtain a license, file returns, and remit tax on such sales.

Example: A film company contracts to make a ski film for a firm owning a resort. The cost to the resort for the original film is \$25,000. Additional reels may be purchased for \$250.00 each. The \$25,000 charge for the first reel of film is not subject to tax as the film company is charging for their services in producing tangible personal property, the transfer of which is incident to the performance of the service. The sale of additional reels at \$250.00 would, however, be subject to tax.

The basic distinction in determining whether a particular transaction involves a sale of tangible personal property or the transfer of tangible personal property incidental to the performance of a service is one of the true objects of the contract; that is, if the real object sought by the buyer is the service per se, the transaction is not subject to tax even though some tangible personal property is transferred. For



example, a firm which performs business advisory, record keeping, payroll and tax services for small businesses and furnishes forms, binders, and other property to its clients, as an incident to the rendition of its services, is the consumer and not the retailer of such tangible personal property. The true object of the contract between the firm and its client is the performance of a service and not the furnishing of tangible personal property. Similarly, an idea may be expressed in the form of tangible personal property and that property may be transferred for a consideration from one person to another, however, the person transferring the property may still be regarded as the consumer of the property. Thus, the transfer to a publisher of an original manuscript by the author thereof for the purpose of publication is not subject to taxation. The author is the consumer of the paper on which he has recorded the text of his creation. However, the tax would apply to the sale of mere copies of an author's works or the sale of manuscripts written by other authors where the manuscript itself is of particular value as an item of tangible personal property and the purchaser's primary interest is in the physical property. Tax would also apply to the sale of artistic expressions in the form of paintings and sculptures even though the work of art may express an original idea since the purchaser desires the tangible object itself; that is, since the true object of the contract is the work of art in its physical form.





When a transaction is regarded as a sale of tangible personal property, tax applies to the gross receipts from the furnishing thereof, without any deduction on account of the work labor, skill, thought, time spent, or other expense of producing the property.

A research and development contract is distinguished from a contract for the manufacture of a custom made item. In the latter, the research, design, etc., although necessary to the manufacture of the item, is incidental to the primary purpose of the contract. Generally, custom made items are for consumption or resale. The buyer wants the item for its intrinsic value as an item, and is not interested in the data developed in the course of its manufacture. In such contracts, the entire contract price is subject to tax if the tax applies. A person contracting for research and development is primarily contracting for information which is intangible. Generally, the person contracting for information is going to use it to manufacture and sell some item of tangible personal property.

The development of the information in a research and development contract is not a sale of tangible personal property. It is a service. Since the information such as plans, design, and parts lists, etc., cannot ordinarily be conveyed orally, the information is conveyed on paper. The transfer of the information on paper is not a sale of tangible personal property and the transfer is incidental to the service of developing the information.



In certain instances, the information cannot be conveyed without the transfer of a prototype. In these cases, the transfer of the prototype is incidental to the transfer of the information and is not a sale of the prototype.

In a true research and development contract where a prototype is manufactured, the researcher (taxpayer) owes use tax on the materials used to construct the prototype since it was used to compile the data, design, drawings, etc. The measure of the tax is the cost of the materials going into the manufacture of the prototype as well as all other materials consumed.

Contracts for research work which require only the development of ideas, plans, engineering data, etc., do not constitute sales of tangible personal property although models and drawings are furnished to convey such ideas.

If thereafter an entirely separate contract is entered into for the production of the finished product, tax applies to the gross receipts received from the sale of that finished product which gross receipts will not be deemed to include the charges for the drawings, visualizations, etc., performed under a separate agreement.

Example: Original construction plans -- A \$50 charge for original plans made according to the desires of each person interested in converting existing buses or van trucks into "house cars" would not be subject to tax. The total charge



would be subject to tax if the plan sold was merely a duplicate of a plan drawn for a preceding customer. The planner is the consumer of the paper and other materials used to present the plan.

TOOLS, JIGS, DIES , PATTERNS, MOLDS, ETC.

A person who makes and sells tools, jigs, dies, patterns, molds and similar items to a customer for use in his manufacturing or processing, is making retail sales of the articles and is required to collect and remit the sales tax. After using such items the purchaser may resell them (as to the customer for whom he is manufacturing articles); however, such resale does not exempt the sale first described above because that customer purchased the article primarily for use and not for resale. If an article is sold to a customer after use by the seller, the sale is taxable.



### UPHOLSTERERS

An upholsterer who is engaged in the repair, recovering, upholstering or similar work on a customer's property is engaged in the sale of tangible personal property and accordingly, will charge his customer sales tax on the tangible personal property used in this service. The upholsterer must separately state the tangible personal property and the service or labor charges on his billing to his customer.

A sale by the upholsterer of upholstery material, manufactured articles, or other tangible personal property to a retail customer, without service rendered in connection with the sale, is taxable on the full selling price of the property.

An upholsterer who purchases property which he upholsters and then offers for sale is required to charge sales tax on the full selling price of such property.

Upholstery material and other items of tangible personal property that become a part of the upholstered item may be purchased tax-free, but he must pay sales or use tax on those items used or consumed that do not become a part of the completed upholstered property.



State of Colorado  
DEPARTMENT OF REVENUE  
BUSINESS TAX SECTION

1375 Sherman Street  
Denver, Colorado 80261  
(303) 839-5655  
(1-800-332-2085 Colo. only)

CONSUMER'S USE  
TAX RETURN

PURCHASER: Sunnyside Gold Corporation	
BUSINESS NAME: Gergory B. Sparks, General Manager	
STREET ADDRESS: 484 Turner Drive	
CITY: Durango	COUNTY: La Plata
STATE: Colorado	ZIP: 81301
If Out-of-State Taxpayer, give Colorado address:	
Colo. City:	Colo. County: Colo. Zip:

THIS RETURN IS REQUIRED FROM ALL PURCHASERS OF TANGIBLE PERSONAL PROPERTY (other than Registered Motor Vehicles), UPON WHICH COLORADO RETAIL SALES TAX HAS NOT BEEN PAID, FROM VENDORS WITHIN OR WITHOUT COLORADO. C.R.S. 1973, as amended, 39-26-201 through 39-26-211.

Colo. Tax Acct. No.

*Applied for this*  
**18-01**

PERIOD COVERED November, 1985

DO NOT WRITE IN THIS SPACE

DO NOT USE THIS FORM FOR TAX ON REGISTERED MOTOR VEHICLES

1. Purchase invoices covering the tangible personal property included in this return.			
INVOICE DATE	NAME OF VENDOR	ADDRESS	PURCHASES
Schedule A includes a determination of tangible personal property acquired by Sunnyside Gold Corporation on November 19, 1985 in a purchase of assets from Standard Metals Corporation.			\$ 2,128,758 13
Because of the nature and size of the asset acquisition, taxpayer reserves the right to amend this use tax return when and if a physical inventory or detailed appraisal is completed.			
ATTACH LIST OF ADDITIONAL INVOICES TO THIS FORM.			
2. TOTAL purchase price of tangible personal property stored, used or consumed in Colorado, upon which retail sales tax has not been paid.			\$ 2,128,758 13
Computation of Tax: SEE INSTRUCTIONS ON REVERSE SIDE			
3. Amount of Tax Due. ....			63,862 74
4. Less Tax Credit. ....			
5. Net Tax Due. .... (7)			
6. Penalty: 10% of Tax .... (1)			
7. Interest: (see back of form). .... (11)			
8. TOTAL Due and Payable for the month(s) of:			\$ 63,862 74

I DECLARE, UNDER THE PENALTIES OF PERJURY IN THE SECOND DEGREE, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.

Title  
General Manager

Authorized Signature  
Gregory B. Sparks



REMITTANCE MUST BE IN THE FORM OF CHECK, DRAFT OR MONEY ORDER MADE PAYABLE TO COLORADO DEPARTMENT OF REVENUE

Do not send cash or postage stamps.

(See instructions on reverse side)

Rec'd check  
12/20/85  
*R. B. [unclear]*

**SUNNYSIDE GOLD CORPORATION**

P. O. BOX 177  
SILVERTON, COLORADO 81433

1013

86-49/531

12-19-1985

PAY  
TO THE  
ORDER OF

*Colorado Department of Revenue*

\$ 63,862.74

DOLLARS

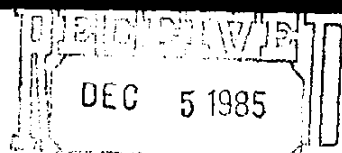
**Wachovia**

Wachovia Bank & Trust Company, N.A.  
Winston-Salem, NC 27102

FOR *November 1985 - Use Tax Return*

*[Signature]*

⑈00001013⑈ ⑆053100494⑆ 8731 096257⑈



DR 1001 (07/01/85)

STATE COLLECTED CITY AND COUNTY SALES TAXES

STATE OF COLORADO  
DENVER, COLO.

					CITIES				
City	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee	City	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee
Akron	1%	A-B-C	X	3 1/3%	* Garden City	2%		None	3 1/3%
Antonito	2		None	3	Georgetown	3	A	Y	2
* Aspen	1		None	3.3	Gilcrest	3		X	3
Ault	2		X	0	Glenwood Springs	2.75	C	X	2
Basalt	2		X	3 1/3	Granada	2		X	3 1/3
Bayfield	1		None	3 1/3	Granby	4		X	3 1/3
Bennett	2		None	3 1/3	Grand Lake	4		X	3 1/3
Berthoud	2		X	3 1/3	Green Mountain Falls	2		None	2
Black Hawk	4		None	3 1/3	Gunnison	3		X	5
Blanca	2	B-C	None	3 1/3	Gypsum	2	A	None	0
Brighton	3		X	3 1/3	Haxtun	1		X	3 1/3
* Broomfield	3		X	0	Hayden	3		None	3 1/3
Brush	2		X	3 1/3	Holly	1		None	3 1/3
Buena Vista	1		None	3 1/3	* Holyoke	1.5		X	3 1/3
Burlington	2	A-B-C	X	3 1/3	Hot Sulphur Springs	4	A-B-C	None	3 1/3
Calhan	2		X	3 1/3	Hotchkiss	2		None	3 1/3
Canon City	2.5		X	3 1/3	Hudson	1	A-B-C	None	3 1/3
Carbondale	3		X	3 1/3	Idaho Springs	3		X	3 1/3
Castle Rock	1		X	3 1/3	Ignacio	1		None	3 1/3
Cedaredge	1.5	C	X	3 1/3	Johnstown	2		None	3 1/3
Center	2		None	3 1/3	Julesburg	1		X	3 1/3
* Cheyenne Wells	2		X	3 1/3	Keenesburg	2	A	None	3 1/3
Collbran	2	A-B-C	None	3 1/3	Kersey	2		None	3 1/3
Columbine Valley	3	A-B-C	X	3 1/3	Kremmling	4		None	3 1/3
Creede	2		None	3 1/3	La Jara	2		None	3 1/3
Crested Butte	4		X	3 1/3	La Salle	1		None	3 1/3
Cripple Creek	2		None	0	La Veta	2		None	3 1/3
Dacono	1		X	3 1/3	Larkspur	2		None	3 1/3
De Beque	2	A-B-C	None	3 1/3	Limon	2		X	3 1/3
Del Norte	2		None	3 1/3	Las Animas	2		X	3 1/3
Dillon	2		None	3 1/3	Louisville	2		None	3 1/3
Dolores	2	C	None	3 1/3	Lochbuie	2		X	0
Dove Creek	2	C	Y	3 1/3	Loveland	3		X	3 1/3
Eagle	4		None	3 1/3	Lyons	2		X	3 1/3
Eaton	2		None	3 1/3	Manassa	1		None	3 1/3
Empire	3		X	3 1/3	Mancos	2		None	0
Erie	3.5	A-B-C	X	3 1/3	* Manitou Springs	3.5		X	3 1/3
Estes Park	4		None	3 1/3	Marble	2		None	3 1/3
Evans	3		X	3 1/3	Milliken	2		None	3 1/3
Fairplay	2		None	3 1/3	Minturn	4		None	0
Federal Heights	2		X	3 1/3	Monte Vista	1		None	3 1/3
Florence	2		X	3 1/3	Monument	2	A-B-C	Y	3 1/3
Fort Lupton	2		X	3 1/3	Morrison	3		X	3 1/3
Fort Morgan	3		X	3 1/3	Mt. Crested Butte	4		Z	3 1/3
Fountain	2	A	X	0	* Mountain View	3		None	3 1/3
Fowler	2	A-B-C	None	3 1/3					
Fraser	4		X	3 1/3					
Frisco	2		None	3 1/3					
Fruita	2	A	X	3 1/3					

<sup>1</sup>Sales Tax Exempt:

- A - Food for home consumption
- B - Machinery and machine tools  
(as defined on form DR 1191)
- C - Gas, electricity, etc., for residential use

<sup>2</sup>Use Tax covers:

- X - Motor vehicles & building materials
- Y - Motor vehicles only
- Z - Building materials only

Each locality administers its own use tax provision.

State Sales Tax: From May 1, 1983, through July 31, 1984, the state sales tax was three-and-one-half percent (3.5%). Prior to May 1, 1983, and after July 31, 1984, the state sales tax rate is three percent (3%).

Tourism Promotion Fund tax: On May 1, 1983, a tax of one-tenth of one percent (.1%) was imposed on sales taxable food and drink, lodging services, skiing, auto rentals and admissions to private tourist attractions.

\*Corrections or changes since January 1, 1985 update.

City	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee	City	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee
Naturita	2%		X	3 1/3%	Sheridan	3%		None	3 1/3%
Nederland	3	C	X	3 1/3	Silt	3		X	3 1/3
New Castle	2		Z	3 1/3	Silver Cliff	2		X	3 1/3
Norwood	2	C	None	3 1/3	Silver Plume	3		None	3 1/3
Nucla	2		None	3 1/3	Silverthorne	2		None	3 1/3
Oak Creek	3		None	3 1/3	Silverton	3		None	3
Olathe	2		None	3 1/3	* Snowmass Village	1		None	0
Ordway	2		X	3 1/3	Springfield	2		None	3 1/3
Otis	1		X	3 1/3	Steamboat Springs	4		X	0
Ouray	3		None	3 1/3	Sterling	2		X	3 1/3
Pallisade	1	A-B-C	None	3 1/3	Telluride	4		X	3 1/3
Paonia	1		None	3 1/3	Trinidad	3		X	3 1/3
Parachute	3		Z	0	Vail	4	A	None	0
Parker	2.5		X	3 1/3	Walsenburg	2		X	3 1/3
Pitkin	3		None	0	Ward	2		None	3 1/3
Platteville	2		None	3 1/3	Wellington	2	C	X	3 1/3
*Poncha Springs	1		None	3 1/3	Westcliffe	2		None	3 1/3
Red Cliff	2		None	3 1/3	Wiggins	1		None	3 1/3
Rico	2		None	3 1/3	Windsor	2		None	3 1/3
Ridgway	3	A-B-C	None	3 1/3	Winter Park	4		None	3 1/3
Rocky Ford	2		X	3	* Woodland Park	3		X	3 1/3
Romeo	1		None	3 1/3	Wray	1		X	3 1/3
*Rosedale	1		X	3 1/3	* Yuma	2		X	3 1/3
Saguache	2		None	3 1/3					
Salida	1		None	3 1/3					
San Luis	2		None	3 1/3					
*Sedgwick	1		None	0					
Severance	2	C	Z	3 1/3					

COUNTIES									
County	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee	County	Tax Rate	Exempt <sup>1</sup>	Use Tax <sup>2</sup>	Vendor's Fee
Alamosa	3		X	3 1/3	Jackson	2 %		None	3 1/3%
Archuleta	2		None	3 1/3	Jefferson	.5		None	3 1/3
Bent	1		None	3 1/3	Lake	2		None	3 1/3
Chaffee	2		None	3	La Plata	2		None	3 1/3
Clear Creek	1		None	3 1/3	Mesa	2	A-B-C	X	3 1/3
Costilla	1		None	0	Mineral	1		None	3 1/3
Delta	2		None	3 1/3	Moffat	2		None	3 1/3
Eagle	1	A-B-C	None	3 1/3	* Ouray	1		None	0
Fremont	1.5	A-C	X	3 1/3	* Pitkin	3		None	3 1/3
Garfield	.25	A-B-C	None	10	(except Basalt)	2			
*Grand	1		None	3 1/3	Rio Blanco	2	C	X	3 1/3
Gunnison	1		None	3 1/3	Rio Grande	1		None	3 1/3
Hinsdale	2		None	3 1/3	San Juan	1		None	3 1/3
Huerfano	1		None	3 1/3	Sedgwick	1		X	3 1/3
					Summit	2		None	3 1/3
					Teller	1	A-B-C	Y	3 1/3

<sup>1</sup> Sales Tax Exempt:  
A - Food for home consumption  
B - Machinery and machine tools  
(as defined on form DR 1191)  
C - Gas, electricity, etc., for residential use

<sup>2</sup> Use Tax covers:  
X - Motor vehicles & building materials  
Y - Motor vehicles only  
Z - Building materials only  
Each locality administers its own use tax provision.

Note: The Regional Transportation District (RTD) sales tax rate as of May 1, 1983, is six-tenths of one percent (.6%) with exemptions on food for home consumption and gas, electricity, etc., for home use. A 3 1/3% vendor's fee is given. The RTD includes the counties of Denver, Boulder, Jefferson, Adams and Arapahoe (west of Box Elder Creek) and the northeast portion of Douglas County, including Highland Ranch.

Note: This listing, tax rates and vendors' fees for home rule cities (DR 1001-HR) and the RTD listing (DR 1015) are updated on July 1 and January 1 each year. Requests for new listings should be directed to Taxpayer Service: 839-5655 or 1-800-332-2085 (within Colorado only).

\*Corrections or changes since January 1, 1985.



HOME RULE CITIES FOR WHICH THE STATE DOES NOT COLLECT LOCAL SALES OR USE TAX

<u>LOCALITY</u>	<u>CURRENT %</u>	<u>VENDOR'S FEE %</u>	<u>USE TAX</u>	<u>LOCALITY</u>	<u>CURRENT %</u>	<u>VENDOR'S FEE %</u>	<u>USE TAX</u>
ALAMOSA P. O. Box 419 425 Fourth Street Alamosa CO 81101 589-2593	1	5	Yes	** DENVER 144 West Colfax Avenue Denver CO 80202 575-2644	3	2	Yes
ARVADA 8101 Ralston Road Arvada CO 80002 431-3048	3	3	Yes	* DURANGO 949 2nd Avenue Durango CO 81301 247-5622	2	3 1/3	Yes
AURORA 1470 So. Havana Aurora CO 80012 695-7057	3	.5	Yes	EDGEWATER 5845 W. 25th Avenue Edgewater CO 80214 238-7803	3	3	Yes
AVON P. O. Box 975 Avon CO 81650 949-4280	4	1.5	No	ENGLEWOOD 3400 So. Elati Englewood CO 80110 761-1140	3	1.6	Yes
BOULDER P. O. Box 791 Boulder CO 80306 441-3040, 3050	2.15	1.5	Yes	FORT COLLINS P. O. Box 580 Fort Collins CO 80522 221-6780	2.75	3	Yes
BRECKENRIDGE P. O. Box 168 Breckenridge CO 80424 453-2251	2	3 1/3	No	* GLENDALE 950 So. Birch Street Glendale CO 80222 759-1513	3	3 1/3	Yes
* CENTRAL CITY Box 249 Central City CO 80427 582-5251	4	3 1/3	Yes	GOLDEN 911 10th Street Golden CO 80401 279-3331	2	2.5	Yes
* CHERRY HILLS VILLAGE 2450 E. Quincy Englewood CO 80110 789-2541	3	5	No	* GRAND JUNCTION 250 No. 5th Street Grand Junction CO 81501 244-1520/244-1513	2	3 1/3	Yes
COLORADO SPRINGS P. O. Box 1575 Colorado Springs CO 80901 578-6683	2.5	3	Yes	GREELEY 919 7th Street Greeley CO 80634 353-6123	3	1	Yes
COMMERCE CITY P. O. Box 40 Commerce City CO 80037 289-3614, 3615	3	2	Yes	* GREENWOOD VILLAGE ** 6060 So. Quebec Street Englewood CO 80111 773-0252	3	None	Yes
CORTEZ 210 E. Main Street Cortez CO 81321 565-8575	2.5	3 1/3	Yes	LAFAYETTE P. O. Box 250 Lafayette CO 80026 665-5588	2	2.5	Yes
* DELTA P. O. Box 19 Delta CO 81416 874-7566	2	4	Yes	LA JUNTA P. O. Box 489 La Junta CO 81050 384-2577	3	3	Yes

Direct contact with these home rule cities is suggested in order to receive up-to-date information concerning their tax rates, exemptions and procedures.

\*Corrections or changes since January 1, 1985.

\*\*Occupational Privilege Tax.

LOCALITY	CURRENT %	VENDOR'S FEE %	USE TAX	LOCALITY	CURRENT %	VENDOR'S FEE %	USE TAX
* LAKEWOOD 445 So. Allison Pkwy Lakewood CO 80226 987-7080	2	1	Yes	PUEBLO P. O. Box 1427 Pueblo CO 81002 543-8931	3.5	3.3	Yes
LAMAR P. O. Box 270 Lamar CO 81052 336-4376	3	3 1/3	Yes	RIFLE P. O. Box 1908 Rifle CO 81650 625-2121	2	3 1/3	Yes
LITTLETON 2255 W. Berry Avenue Littleton CO 80165 795-3768	3	2.5	Yes	THORNTON 9500 Civic Center Drive Thornton CO 80229 425-1001	3	1.5	Yes
LONGMONT Civic Center Complex Longmont CO 80501 776-6050	2	3	Yes	WESTMINSTER 3031 W. 76th Avenue Westminster CO 80030 429-1546	3	2.5	Yes
MONTROSE P. O. Box 790 Montrose CO 81402 249-4534	2	3 1/3	Yes	WHEAT RIDGE P. O. Box 638 Wheat Ridge CO 80034 237-6944 Ext 219	2	2	Yes
NORTHGLENN 11701 Community Center Drive Northglenn CO 80233 451-8326	3	1	Yes				

State Sales Tax: From May 1, 1983, through July 31, 1984, the state sales tax was three-and-one-half percent (3.5%). Prior to May 1, 1983, and after July 31, 1984, the state sales tax rate is three percent (3%).

Tourism Promotion Fund Tax: On May 1, 1983, a tax of one-tenth of one percent (.1%) was imposed on sales taxable food and drink, lodging services, skiing, automobile rentals and admissions to private tourist attractions.

Note: This listing (DR 1001-HR), state-collected city and county sales taxes listing (DR 1001) and the RTD listing (DR 1015) are updated on July 1 and January 1 each year. Requests for new listings should be directed to Taxpayer Service: 839-5655 or 1-800-332-2085 (within Colorado only).

\*Corrections or changes since January 1, 1985 update.

\*\*Occupational Privilege Tax

39820

THE REGIONAL TRANSPORTATION DISTRICT

The Regional Transportation District (RTD) tax rate as of May 1, 1983, is six-tenths of one percent (.6%) and exempts food for home consumption and gas, electricity, etc., for home use. A 3 1/3% vendor's fee is given. The RTD district includes the counties of Denver, Boulder, Jefferson, Adams and Arapahoe (west of Box Elder Creek) and the northeast portion of Douglas County, including Highland Ranch.

ADAMS COUNTY The total tax rate for all parts of Adams County within the RTD tax area is 3.6%, including Adams City, Barr Lake, Derby, Dupont, Eastlake, Henderson, Rocky Mountain Arsenal, Sand Creek, Watkins and Welby. Exceptions are as follows:

	City Tax	Total**		City Tax	Total**
Arvada	3*	6.6	Federal Heights	2	5.6
Aurora	3*	6.6	Northglenn	3*	6.6
Brighton	3	6.6	Thornton	3*	6.6
Broomfield	3	6.6	Westminster	3*	6.6
Commerce City	3*	6.6			

Cities wholly or partly within the RTD area of the county, but which are exempt from the RTD tax, include Bennett (city sales tax of 2%, total tax rate of 5.0%) and Strasburg (total tax rate of 3.0%).

ARAPAHOE COUNTY Total tax rate for all parts of Arapahoe County within the RTD tax area is 3.6%, including Bow Mar, Critchal, Fort Logan, Homewood Park, Loretto and Phillipsburg. Exceptions are as follows:

	City Tax	Total**		City Tax	Total**
Aurora	3*	6.6	Glendale	3*	6.6
Cherry Hills Village	3*	6.6	Greenwood Village	3*	6.6
Columbine Valley	3	6.6	Littleton	3*	6.6
Englewood	3*	6.6	Sheridan	3	6.6

Cities wholly or partly within the RTD area of the county, but which are exempt from the RTD tax include Byers and Strasburg (total tax rate of 3.0%).

BOULDER COUNTY Total tax rate for all parts of Boulder County within the RTD tax area is 3.6%, including Allenspark, Canfield, Cliff, Crescent, Crisman, Eldora, Eldorado Springs, Gold Hill, Hygiene, Jamestown, Magnolia, Niwot, Peaceful Valley, Pinecliffe, Riverside, Rowena, Superior and Valmont. Exceptions are as follows:

	City Tax	Total**		City Tax	Total**
Boulder	2.15*	5.75	Louisville	2	5.6
Broomfield	3	6.6	Lyons	2	5.6
Erie	3.5	7.1	Nederland	3	6.6
Lafayette	2*	5.6	Ward	2	5.6
Longmont	2*	5.6			

\*Local tax is not state collected.

\*\*Totals include county tax, city tax, RTD tax and state tax. Businesses subject to the tourism promotion fund tax must add .1% to the totals.

DENVER COUNTY (3% City Tax\*) Total tax rate for the City and County of Denver is 6.6%.

DOUGLAS COUNTY Total tax rate for all parts of Douglas County within the RTD tax area is 3.6%, including Highland Ranch. Exceptions are as follows:

	City Tax	Total**		City Tax	Total**
Parker	2.5	6.1	Littleton	3*	6.6
Franktown <sup>1</sup>	None	3.6			

JEFFERSON COUNTY (.5% County Tax) Total tax rate for all parts of Jefferson County within the RTD tax area is 4.1%, including Aspen Park, Bergen Park, Bow Mar, Buffalo Creek, Coal Creek Canyon, Conifer, Conners, Deer Creek Junction, Evergreen, Foxton, Hideaway Hills, Idledale, Indian Hills, Kittredge, Lakeside, Leyden, unincorporated Littleton, Pine, Rocky Flats, Shaffers Crossing, Spivak, Tinytown and Wonderview. Exceptions are as follows:

	City Tax	Total**		City Tax	Total**
Arvada	3*	7.1	Morrison	3	7.1
Broomfield	3	7.1	Mountain View	2	6.1
Edgewater	3*	7.1	Westminster	3*	7.1
Golden	2*	6.1	Wheat Ridge	2*	6.1
Lakewood	2	6.1			

<sup>1</sup>Partially in RTD.

\*Local tax is not state collected.

State Sales Tax: Prior to May 1, 1983 and after July 31, 1984, the state sales tax rate is three percent (3%). From May 1, 1983 through July 31, 1984, the state sales tax was three-and-one-half percent (3.5%).

Tourism Promotion Fund Tax: On May 1, 1983, a tax of one-tenth of one percent (.1%) was imposed on sales taxable food and drink, lodging services, skiing, automobile rentals and admissions to private tourist attractions.

Note: This listing, tax rates and vendor's fees for home rule cities (DR 1001-HR) and the state-collected city and county sales taxes (DR 1001) are updated on July 1 and January 1 each year. Requests for new listings should be directed to Taxpayer Service: 839-5655 or 1-800-332-2085 (within Colorado only).

01140

SUNNYSIDE GOLD CORPORATION

Listing of Tangible Personal Property Purchased  
from Standard Metals Corporation by Sale 11/19/85

SUMMARY

Page No.	Description	Asset Cost	Asset Reserve	Cash Value
1	Mill Machinery and Equipment	464,721.99	464,721.99	
2		430,783.93	429,393.20	
3		415,073.01	347,062.94	
4		143,521.24	77,779.54	
5		140,671.37	60,501.95	
6		326,697.86	58,360.20	
		<u>1,921,469.40</u>	<u>1,437,819.82</u>	483,649.58
7	Mine Machinery and Equipment	26,514.07	5,453.94	
8		326,232.29	326,232.29	
9		114,934.68	114,934.68	
10		164,400.77	164,266.96	
11		221,573.55	221,573.55	
12		215,360.13	202,079.76	
13		277,976.55	267,082.18	
14		404,499.20	210,985.46	
15		243,218.01	109,107.44	
16		244,162.55	96,755.51	
17		273,666.44	164,526.62	
18		174,038.64	111,691.66	
19		140,505.74	60,165.05	
20		446,528.08	119,577.11	
21		234,140.45	66,527.67	
		<u>3,507,751.15</u>	<u>2,240,959.88</u>	1,266,791.27
22	Drilling Equipment	<u>77,255.06</u>	<u>56,641.08</u>	20,613.98
23	Furniture and Fixtures	12,810.42	12,810.42	
24		20,948.98	18,829.14	
25		32,021.57	29,345.17	
26		44,774.70	39,848.70	
27		48,455.57	16,723.81	
28		19,307.56	16,140.87	
29		77,929.90	16,567.44	
30		11,319.73	11,319.73	
		<u>267,568.43</u>	<u>161,585.28</u>	105,983.15
31	Inventory Supplies and Spare Parts	<u>251,720.15</u>	--	<u>251,720.15</u>
	TOTAL TANGIBLE PERSONAL PROPERTY	<u>6,025,764.19</u>	<u>3,897,006.06</u>	<u>2,128,758.13</u>

INVENTORY SUPPLIES AND SPARE PARTS

Supplies:

Bits	\$ 4,986.15
Steel	20,949.76
Explosives	6,695.15
Explosive Accessories	36,512.90
Gasoline	467.62
Rail and Timber	9,793.47
Mill Reagents	6,991.10
Grinding Balls and Rods	<u>4,383.00</u>
Total Supplies	<u>\$ 90,779.15</u>

Mill and Mine Machinery Spare Parts	<u>160,941.00</u>
-------------------------------------	-------------------

TOTAL INVENTORIES	<u><u>\$251,720.15</u></u>
-------------------	----------------------------

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1270	12	Steel tank	480.00	480.00
2	1170	10	Thickener Tank 32"x316"x104'-Tgauge	5,386.90	5,386.90
3	0870	10	Ball mill modification	7,790.57	7,790.57
4	0769	10	Impact wrench (air)	1,560.45	1,560.45
5	0669	10	Mill dust collection system	36,898.93	36,898.93
6	1062	8	Mill, crusher plant, sampling plant	234,828.00	234,828.00
7	0359	4	Mill equipment - Marcy Shenandoah Corp	143,362.02	143,362.02
8	0171	10	Filtrate pump w/8" impeller	612.85	612.85
9	0670	12	Roots #710 blower w/15 hp 30 volt motor	1,290.93	1,290.93
10	0370	12	Compressor F325 Quincy Tank comp.	731.04	731.04
11	0370	12	5 Reagent feeder, clarkson wet single, compt.	950.15	950.15
12	0170	15	Ph meter, mod. 5#34130 801	221.45	221.45
13	0170	15	Scales, std. bal. beam density 2300 GM	67.27	67.27
14	1269	15	Balance #V-14767	303.85	303.85
15	1269	15	Balance moisture	133.90	133.90
16	1269	15	Weights for balance	69.01	69.01
17	1269	8	2 Hot plate 24x18	309.00	309.00
18	0272 u	10	Jig 12x18 driver equipment	750.00	750.00
19	0472	10	Amalgamating barrel, complete	1,028.31	1,028.31
20	0472	5	Lodestar elec. chain hoist, 1-ton 1/2 HP	470.85	470.85
21	0572	5	DFC motor blower #0-#3m 1x1	146.75	146.75
22	0572	10	8x12, simplex mineral jig # - N14685	875.50	875.50
23	0772	10	Enclosed motor 100 hp 440V, rebuilt	1,774.45	1,774.45
24	0872	10	Simlex 100 ton jack, w/ram mod #RC1006	749.79	749.79
25	1072	10	Toledo, portable scale mod.18821 FE #7160	1,236.00	1,236.00
26	1272	10	Density scale w/pulp container	69.01	69.01
27	1272	10	Denver equipment duplex jig size 24"x36"	2,200.00	2,200.00
28	0473	6	Equipment transferred from Antler	2,776.75	2,776.75
29	0673	10	Serco vibro energy separator #LS74C4444	2,182.57	2,182.57
30	0673	5	2-mod. NC4 lightnin mixers	480.61	480.61
31	0673	10	167 single pole type transformer	4,832.76	4,832.76
32	0673	10	General purpose, 3 breaker	1,431.70	1,431.70
33	0673	6	Equipment transferred from Antler	3,559.43	3,559.43
34	0673	10	6" LMH 20" Pettibone w/OH motor mount	3,140.63	3,140.63
35	0773 u	20	Safe John M Distel	350.00	350.00
36	0773	10	1 1/2"ODS, Type Q valves	823.00	823.00
37	1073	10	Cylindrical Tank 6'x8' - open top	574.61	574.61
38	1073	10	Adjustable OH electrical motor mount	272.95	272.95

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1073	5	Berke Hoist puller - single line	36.36	36.36
2	1073	10	Denver mech. gold pan, 3 pans & elec motor	1,287.50	1,287.50
3	1073	10	Equipment transferred from Antler	314,915.00	314,915.00
4	0274	10	Equipment transferred from Antler	634.76	634.76
5	0274	10	5 oxygen cylinders	743.15	743.15
6	0274	10	Spencer turbs compressor 20HP	1,951.23	1,951.23
7	0574	10	Analytical Scale M/58/A metter #11239-007	3,861.19	3,861.19
8	0674	10	TEFC motor, 15HP, 1200 R.P.M. #324 U.	538.89	538.89
9	0674	10	Keller, Hy duty, power hack saw	1,236.00	1,236.00
10	0774	10	Barnstead water distilling apparatus	649.17	649.17
11	0774	10	Beckman Electrorate pH meter #105	470.87	470.87
12	0774	5	2 Toshiba electric motors	797.78	797.78
13	1174	10	Cheo-jet dust control system #74-804	10,069.28	10,069.28
14	1174	5	Impact wrench, dresser #WT 1200A	1,508.95	1,508.95
15	1274	10	8x6 ball mill motor controller	9,463.64	9,463.64
16	0175	5	Mod. NC4 lightning mixer	583.95	583.95
17	0175	10	Transformer & pad	322.39	322.39
18	0275	10	WpE Delta starter for Toshiba	638.62	638.62
19	0275	10	5 Acetylene cylinders	576.80	576.80
20	0275	10	Toshiba electric motor 40 H/P	798.43	798.43
21	0275	5	D-7 cat parts - major repair	10,810.34	10,810.34
22	0375	10	Toshiba capacitor bank	3,024.06	3,024.06
23	0475	10	Toshiba motor 300 HP 6000	4,274.23	4,274.23
24	0575	10	SSK - 300 HP coupler	372.60	372.60
25	0575	10	SSK gear reducer type-C	11,242.00	11,242.00
26	1075	10	20 HP Toshiba motor TEFC #2867	618.20	618.20
27	1075	10	20 HP Toshiba motor TEFC #2867	611.62	611.62
28	1075	10	3 250 KVA transformer	7,165.25	7,165.25
29	1275	10	5 oxygen & acetylene cylinders	445.48	441.11
30	1275	10	C-11-5 ASH pump 21" diameter	5,120.00	5,069.73
31	0176	10	3-50 KVA Delta primary	2,682.12	2,628.14
32	0276	10	50 HP 2800 RPM motor, 3265 TEPC	1,056.48	1,026.40
33	0176	10	75 KVA transformer, dry type	979.52	951.61
34	0376	10	50 HP 1800 RPM motor, 3265 TEFC	1,041.09	1,002.75
35	0376	10	2-combination starters size 3	846.25	815.15
36	0376	10	21" diameter ASH pump, frame C-11-5	4,698.49	4,525.65
37	0576	10	Buffalo pump complete replacement	1,093.86	1,035.39
38	0576	10	Overhead motorbase A20224	289.43	273.92
39	0576	10	Krebs cyclone mod. BW With hydraulics	2,391.35	2,263.52
40	0676	5	2 lightning mixers	684.39	684.39
41	0676	5	Anderson Verse-crimp compression tool	319.30	319.30
42	0776	8	Motorizing NH-SOH Bridge Crane	3,807.20	3,807.20
43	0776	8	8" fusion machine	6,180.00	6,180.00
44	0876	10	Motor controller for Crompton-Parkinson	9,946.71	9,166.41
PAGE TOTAL				430,783.93	429,393.20



	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1076	5	Mod. NE4 lightening mixers	692.21	692.21
2	1076	5	Spring cushioned drumtruck, 1000 lb capacity	209.26	209.26
3	1276	5	Doublas scale weightometer	1,409.40	1,409.40
4	0876	3	Electric range	242.03	242.03
5	0776	10	Rod mill	176,709.96	162,847.53
6	0277	5	2 mod. NCF lightning mixers	663.32	663.32
7	0277 u 10		John Bean Sprayer, Spray gun & air hose	1,575.81	1,373.40
8	0677	10	7-35v 37.5 sheave	1,416.72	1,187.51
9	0377	10	5-1200 RPM TELC 25 HP motors	4,506.25	3,889.92
10	0477	10	Generator anan service 10W220V complete	1,608.86	1,375.43
11	0577	10	17033 meter W/O 50 STPh scale	181.04	153.23
12	0577	10	50 load cell capacity reserve	827.59	700.61
13	0577	10	4F 15/16 gates bushing	114.17	96.67
14	0577	10	3-3.5v 37.5 gates sheaving	596.74	505.14
15	0677	10	7-3.5v sheaves	1,365.36	1,144.53
16	0677	10	2 gallon water still	861.17	771.87
17	0977	10	Caterpillar tractor	106,331.79	86,411.03
18	0977	10	Electric motor 25 H/P - 1200 R.P.M.	901.25	732.95
19	1077	10	50 H/P 1800 R.P.M. motor	941.83	758.02
20	0977 u 20		Crt machine	259.47	208.86
21	1177	10	Auto DC voltage control	6,025.50	4,799.62
22	1277	10	Cement mixer, spray paint, paper wip	241.15	190.12
23	1277	10	2 silver streak portable mixers	503.00	396.47
24	1277	10	Frames & braces	622.80	490.90
25	1277	10	Misc. parts to rebuild smelter furnace	4,239.92	3,341.97
26	1277	10	Crt machine	61.84	48.71
27	1277	10	Pulverizer	1,736.54	1,368.74
28	1277	10	D-34 silver streak portable mixer	505.08	397.84
29	0278	10	6" Grisbu pinch valve	1,332.82	1,027.88
30	0378	10	33 frames & 41 braces	308.00	235.07
31	0378	10	50 HP Toshiba 460 motor vac; 1750 RPM; TEFC	946.24	722.16
32	0478	10	Cab & accessories for #D-7G cat	2,858.70	2,156.08
33	0578	10	CH hoist, 1 ton; 1/2 HP; model "H"	675.68	504.45
34	0678	10	VWR open beam platform balance #11190	351.84	256.78
35	0678	10	10 cell flotation machine, motors & pumps	46,418.21	34,266.81
36	0778	10	Brush type conveyor belt cleaner - model #99	895.17	653.36
37	0778	10	dry feeder mod. #502 w/#520 base	1,486.55	1,084.92
38	0878	10	Mark IX core drill, butts, anchors & extensns	3,777.63	2,725.74
39	0978	10	10" contractors saw	524.95	374.40
40	1178	10	D.C. Drive Pkg w/480V motor/cooler	4,176.79	2,909.33
41	1278	10	40' extension ladder	306.79	216.15
42	0778	10	Air motor with gauge & U clips	1,230.85	898.46
43	0379	5	10 ton hydraulic jack #PR10H-	230.62	230.62
44	0479	10	Flotation cells	34,202.11	22,398.47

PAGE TOTAL

415,073.01

347,062.94

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1178	10	25 HP motor 460V	822.97	559.54
2	1179	10	Electric drum mixer model A101-G-P708	352.15	210.10
3	1279	10	Screens	12,565.90	7,391.50
4	0381	10	Tire chgr, T/U machine, compressor	3,850.00	1,783.28
5	0180	10	USEM 30HP Ultra Torq white slanter	5,363.93	3,110.45
6	0180	10	7 1/2 HP - 1200 RPM motor	332.69	192.93
7	0180	10	2-IH0-160ES centerion heaters - 150000 BTU	757.08	439.03
8	0280	10	Electric chain saw	727.70	415.86
9	0280	10	Ready heater 150000 BTU	446.25	255.08
10	0280	10	Milray pump model R122 - 117	532.52	304.36
11	0380	10	7-13500 Watt radiant heater #H135431	2,451.40	1,380.67
12	0380	10	1 1/2" S-ODS Hypalon pump	2,046.75	1,153.10
13	0480	10	pH meter zerometer IV 34101-370	592.25	328.65
14	0580	10	Dry feeder model #502	1,828.25	999.26
15	0580	10	Electric wench AG2800	224.07	122.48
16	0680	10	Falk pinion w/shaft integral	4,151.93	2,234.64
17	0680	10	Hoist rope 1" 6x25	1,668.60	981.50
18	0780	10	Toshiba Elect motor	11,474.83	6,080.34
19	0780	10	Turbo compressor 2040-4-mod	6,832.32	3,620.34
20	0880	10	Reduced voltage starter-size 4AT	2,420.50	1,262.41
21	0880	10	pH meter model 70#A	958.67	500.02
22	0980	10	Labour pump - size AA - type C2	1,365.50	700.80
23	0980	10	V29 elect laboratory and production oven	3,418.99	1,754.69
24	1080	10	Centrifugal pump w/st capeller	1,052.22	531.24
25	1080	10	Centrigical pump model B#45 - RBM	1,227.67	619.85
26	1080	10	"H" hoist-model H-120-1-60	810.20	409.06
27	1080	10	9 double tier lockers #430126 & 30212	2,044.45	1,032.23
28	1080	5	Feeder bin	7,358.32	7,358.32
29	1180	5	Journeyman Delix welding set	277.17	277.17
30	1180	10	1 1/2" Spring assist Hypalon lined pump	2,532.66	1,257.62
31	1180	10	Vibra screw live BIN w/feeder	5,852.74	2,906.17
32	1180	10	10-water-tight concentrate boxes	7,055.50	3,503.43
33	1280	10	Worthington pump model D-8	1,039.52	507.50
34	1280	10	Spectr-meter model 475 ABD	16,502.18	8,056.69
35	1280	10	Heavy duty feeder, 1 1/2"	4,552.60	2,222.67
36	1280	10	Conveyor scale mod WE-12CW	5,917.69	2,889.13
37	0281	10	Amalgamation barrel w/drive & support	20,545.41	9,688.22
38	0281	10	Orethane, cylinder, liner & gatee	1,567.66	739.21

PAGE TOTAL

143,521.24

77,779.54

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0281	20	Welder, amptrol & switch	1,268.96	598.35
2	0381	10	CV-AA 1800 RPM impeller	1,379.17	638.87
3	0481	10	5-Aiken 13500 W heaters model SH1135431	2,943.04	1,347.17
4	0481	10	Cardinal dash 80 w/#2130 printer	5,201.50	2,366.12
5	0581	10	25KVA transformer #258-317	539.72	241.02
6	0581	10	T.I. load cell 250 #383118	878.95	392.55
7	0581	10	ADA compressor #738324	845.98	377.78
8	0581	10	Pipe & bolt threading machine #41920	1,882.91	840.81
9	0681	10	Trailer mtd 1000 gal spray unit	6,182.06	2,709.12
10	0681	10	230v threading mach, mod 535, #41920	1,882.52	824.95
11	0681	10	Refurbishing of #2FL Assay Furnace	1,078.92	472.80
12	0681	10	Mod 800 hydromulcher-Windor #1000	11,927.86	5,225.77
13	0681	10	32'x3 11/16"x10' high top open tank	32,758.22	14,365.24
14	0781	10	2-propane heaters	1,698.12	729.98
15	0781	10	I/R pump 3x2x8GTB #0680-810	5,178.37	2,226.38
16	0781	10	Mettler P-16 top loading bal #11277-39	2,929.15	1,259.22
17	0781	10	10 ft mod w/hoist #42400	917.94	394.60
18	0781	10	#23 solid thickener gear #882-4AAC	7,725.00	3,320.89
19	0781	10	Centrifugal pump mod 0820	996.13	428.21
20	0881	10	Parts re conversion of pitch spiral	24,757.23	10,434.98
21	0881	10	Hydraulic lift	461.85	194.72
22	0881 u	10	Used Duplex mineral jig 24 x 36	11,163.53	4,706.00
23	0881	10	2-Essex drum & barrel trucks	391.40	164.99
24	0981	10	7 1/4" skillsaw; 1-jig saw	408.95	169.01
25	0981	10	Aitken heater #SH 135431	401.25	165.81
26	1081	10	2-24" wall exhaust fans #21010K110	709.10	287.11
27	1081	10	Galed impact wrench #CP-614	2,892.24	1,171.01
28	1181	10	1 a/4" sludge pump #48170	514.50	204.03
29	1181	10	Power saw, plane & skill drill	783.29	310.62
30	1181	10	10"x18" hand saw #700998	2,821.17	1,118.75
31	1181	10	Cupel machine #929-51000	869.84	344.92
32	1181	10	Grease pump #8551	615.28	244.00
33	1181	10	Rototec kit 80 #IA57001	1,107.51	439.18
34	1181	10	pH meter 34103-354	882.10	349.80
35	1181	10	2-#6 iron retorts; #34-67 w/covers & cla	1,141.03	452.47
36	1281	10	Wilton vise #1005	519.12	201.52
37	1281	10	Waterous fire hydrant & rasket	648.20	251.64
38	1281	10	Dayton motor #5K672	181.83	70.58
39	1281	10	Blower #7C562	333.87	129.63
40	1281	10	2HP Toshibs motor	313.12	121.55
41	1281	10	Belt sander #475-23847	264.40	102.65
42	1281	10	Hydraulic jack #C-59	59.74	23.18
43	1281	10	Hoist #LH600	216.30	83.97

PAGE TOTAL

140,671.37

60,501.95

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0282	10	Toshiba 10 hp rotor	2,286.60	849.59
2	0382	10	Hot plate	432.60	157.13
3	0382	10	Fire valve & tank pump	673.78	244.73
4	0482	10	Fuel tank - 500 gal	206.00	73.10
5	0482	10	1 1/2 ton bebe manual chain hoist	653.38	231.88
6	0482	10	Flygt B-2066 pump #171-160506	2,438.78	865.50
7	0482	10	Flygt C-53101 pump #180-170223	2,732.95	969.90
8	0582	10	120V motor #DC 1-22510	332.50	115.23
9	0682	10	Balance table	421.78	142.63
10	0682	10	Radio model #834L01	801.87	271.20
11	0782	10	Diagonal deck concentrate table	9,194.93	3,032.85
12	0782	10	Heater core #917	141.58	46.66
13	0782	10	Die grinder #4278	305.92	100.87
14	0882	10	Flygt pump #040-070282	1,049.83	337.57
15	0882	10	Transformer #5422F10254	1,344.15	432.22
16	0882	10	Hydraulic hand pump	328.06	105.48
17	1082	10	Hand-held radio	802.01	244.51
18	1082	10	Loudspeaker telephone set	1,358.02	414.06
19	1082	10	Fiberglass tank w/frt	767.63	232.10
20	1182	10	Briggs enginer	377.41	111.92
21	1282	10	Mineral jig #GW-37702	2,521.60	726.77
22	1282	10	3-12x36 Syntron feeders #F22-CDT	9,384.57	2,704.80
23	1282	10	Air heater #AF0504	355.07	102.35
24	1282	10	Air cleaner #M2000-2-82-0206	1,745.85	503.20
25	0383	10	24x38 conveyor w/intall	13,390.00	3,481.64
26	0483	10	Safe #18770	6,141.34	1,565.35
27	0583	10	Sterns electromagnet 25x34x22 7/8	3,431.00	847.64
28	0683	10	PEIC controller	1,964.46	467.98
29	0683	10	Strip chart recorder	1,712.93	408.05
30	0883	10	OV-18C 203 Volt Oven	638.60	141.49
31	0883	10	2-loud speaker telephone sets	512.33	119.54
32	0883	10	1-2 ton CM lodestar SLD electric hoist	1,240.56	274.85
33	0983	10	Trommel screen	2,758.28	588.13
34	0684	10	100 hp elec motor - crushing plant	5,314.80	734.61
35	1184	10	Cyanidation system	248,936.70	34,407.83

PAGE TOTAL

326,697.86

58,360.20

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1281	10	Elec fuel pump #NP701 w/pdl	350.20	135.95
2	1082	15	Warehouse & treatment plant	26,163.87	5,317.99

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1070	10	Drill mat for AQWL equipment	600.00	600.00
2	0870	10	GD wet stoper complete #12	2,085.75	2,085.75
3	0870	10	Stoper RB 83 const #10	1,673.80	1,673.80
4	0870	10	Slusher bucket 0544302 load pack	738.41	738.41
5	0370	12	3 Air tugger beebes 3500-P115-16 w/drum	10,898.43	10,898.43
6	0369	10	12" amp 230 mine fan	417.15	417.15
7	0266	7.5	15 Ton Plymouth Diesel locomotive #6387	16,485.96	16,485.96
8	0265	10	Diesel hydraulic locomotive #6452	30,500.00	30,500.00
9	0463	10	Model JMO 20 ton locomotive #6361	31,703.40	31,703.40
10	1261	8	Sub station & compressor	41,975.78	41,975.78
11	0657	5	Mancha 6 ton diesel locomotive	13,375.00	13,375.00
12	0660	5	2 granby type ore cars	10,743.00	10,743.00
13	1060	5	Mancha 6 ton diesel locomotive	16,197.76	16,197.76
14	0859	5	6 car "whip-Dwhip" train loaders	29,962.55	29,962.55
15	0959	5	Compressor	10,262.21	10,262.21
16	0259	5	Michigan loader mdl 85A-Diesel tractor, shovel w/bucket #408D	16,151.54	16,151.54
17	0560	3	2 cord granby type ore cars	11,264.00	11,264.00
18	1171	10	feed legs-Telescopic for RB83 stope	788.98	788.98
19	1171	8	2 24" FS fans, amf 260 w/2-12 H/P motors	2,400.00	2,400.00
20	0971	10	Beebe tugger model 2000 P-20-VES single	2,698.67	2,698.67
21	0570	12	Air tugger hoist, 500 # rope pull	618.00	618.00
22	1070	12	HNN15 1A double drum air slusher hoist	2,108.61	2,108.61
23	0769	15	Dewalt saw	489.25	489.25
24	0570	12	Mucking machine Eimco model 12B	3,055.54	3,055.54
25	0170	8	Air tugger hoist, KHV Ingersolrand drum	2,625.98	2,625.98
26	0170	8	Compressor, CP-600, RO2 S/N 76881	7,447.00	7,447.00
27	0570	12	2 AMF 240 fan w/16" connecting piece	1,040.30	1,040.30
28	0370	8	Hoist, air slusher, FF311 joy 3 drum S/N195	2,397.18	2,397.18
29	0170	8	Atlas locomotive, 1.5 ton battery	5,419.79	5,419.79
30	1169	12	Exhaust fan	849.75	849.75
31	0669	12	3 ore cars & rocker dumps	752.72	752.72
32	0668	20	Prosser-submersible pump mdl 5134	818.85	818.85
33	0164	15	McCulluck Chain saw S/N 2770360	134.45	134.45
34	1271	8	2 gardner HKL tugger	3,800.00	3,800.00
35	1271	6	1 HD boltless load pack slusher bucket	1,174.20	1,174.20
36	0172	8	Hobart battery chrgr S/N 3 TR4-1060	710.93	710.93
37	0372	8	HD 30 boltless loadpack Slusher bucket	799.04	799.04
38	0372	8	Self loading level, cart Zeiss, #750020	1,021.25	1,021.25
39	0372	10	Yale, load king hand hoist-5 ton	697.10	697.10
40	0472	8	25 HP MM 2-C slusher	5,665.00	5,665.00
41	0572	8	Joy slusher, 30 HP #EP 611-100	2,600.00	2,600.00
42	0572	10	HD feed leg drills #D327, D546, D334	900.00	900.00
43	0572	12	Used Alimak STH-5E raise climber	19,060.96	19,060.96
44	0672	10	2 man cages	3,399.00	3,399.00
45	0772	10	Man trip car (built per instructions)	7,725.00	7,725.00

PAGE TOTAL

326,232.29

326,232.29

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0772	10	Yale 5 ton load king hand hoist	551.57	551.57
2	0772	10	Yale steel roclay for 5 ton hoist	199.30	199.30
3	0872	8	2 cord boltless buckets 48" w/blades	2,348.40	2,348.40
4	0872	10	Man cage	1,699.50	1,699.50
5	0972	8	Air tugger hoist 2000 # pull S/N 19927	1,390.50	1,390.50
6	1072	8	Ingersol-rand double-drum slusher hoist	2,682.60	2,682.60
7	1072	8	Air tugger hoist 2000 # pull S/N 12608	1,390.94	1,390.94
8	1072	10	2 soderburg AMF fans 16" #240	803.15	803.15
9	1072	10	2 soderburg AMF fans 12" #230	605.89	605.89
10	1072	8	3 ton greensburg battery locomotive	4,024.89	4,024.89
11	0173	5	2 10 ton mine cars (remanufactured)	9,138.00	9,138.00
12	0173	8	C.S. card slusher bucket	921.85	921.85
13	0273	5	John beam pump	1,159.78	1,159.78
14	0373	10	2 man cages	3,708.00	3,708.00
15	0373	5	2 ten-ton mine cars (remanufactured)	9,138.00	9,138.00
16	0473	5	2 ten-ton mine cars (remanufactured)	9,138.00	9,138.00
17	0573	10	2 AMF 16" fans #240	807.52	807.52
18	0673	5	1-15 HP holder motor w/drive unit for bean	2,330.10	2,330.10
19	0673	5	5 Bottom dog skip cage w/safety bridle	1,854.00	1,854.00
20	0873	8	IR tugger mdl H-V A6206	618.00	618.00
21	0873	5	4 used ore cars 24" gauge, 32 cu.ft.	1,030.00	1,030.00
22	0873	5	Dec. skill saw - mdl #606	212.75	212.75
23	0873	10	Drill column, size 3.5" diam 7" length	128.75	128.75
24	0357	10	Mdl wh-500 portable compressor SN 182353	10,306.45	10,306.45
25	0873	5	10 ton mine car #62168 (remanufactured)	4,569.00	4,569.00
26	1073	5	24 x 24 bottom dog skip cage	1,854.00	1,854.00
27	1073	8	12B mucker S/N 9294	1,854.00	1,854.00
28	1173	6	Gould 40 cell battery	4,461.66	4,461.66
29	0969	8	Wilder pump m-8 (transfer from Antler)	533.54	533.54
30	1173	10	Soderberg AMF Fan 16"	444.96	444.96
31	1273	8	2 Eimco mucking machine	3,090.00	3,090.00
32	1273	8	1.5 ton mancha loco. SN4194 & 3A2J 692	3,914.00	3,914.00
33	1273	8	1.5 ton mancha loco. SN3959 & V140A45	3,914.00	3,914.00
34	0174	4	Double drum slusher hoist #MM20	3,093.50	3,093.50
35	0274	4	5 ore cars, grandby type, 24" gauge	6,437.50	6,437.50
36	0274	5	5 transformers-dry type 100KVARHMMW skip	2,646.71	2,646.71
37	0374	8	2 AW 80 Joy Banto tugger	1,403.15	1,403.15
38	0374	4	2 Double drum slusher hoist 24 MM2C	6,129.15	6,129.15
39	0374	10	Skidded elec pump & pts SN 165904	3,835.07	3,835.07
40	0374	8	SD mdl HB tugger SN 133101	566.50	566.50

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0374	8	2 6-ton battery loco & 1 4T battery loco	10,450.00	10,450.00
2	0374	5	8540 Alemite pump & prts	444.44	444.44
3	0474	4	Double drum slusher hoist 25MM2C	5,665.00	5,665.00
4	0474	8	HD 40 slusher bucket	3,360.38	3,360.38
5	0474	8	Air hoist GD mdl HK	2,456.55	2,456.55
6	0474	10	GD feed leg machine TFL 83	3,955.20	3,955.20
7	0574	5	Distance meter w/accessories #13338A00595	4,748.57	4,748.57
8	0574	10	5-dragger BG174A breathing apparatus	6,750.00	6,750.00
9	0574	4	2 double drum slusher hoist 24MM2C	6,049.91	6,049.91
10	0574	5	9-60 cu. ft. granby type ore cars 24 ga.	8,343.00	8,343.00
11	0574	10	GD IRB83 stoper drill SN 349443-E8835	2,413.29	2,413.29
12	0574	10	GD IRB83 stoper drill w/36 Tele-legs	2,193.90	2,193.90
13	0574	10	2 GD stoper drill w/36" tele legs SN 349	4,387.80	4,387.80
14	0574	5	Trojan S-1000 blasting machine #20938	334.75	334.75
15	0574	10	Kodak 16mm projector w/screen PO792	720.95	720.95
16	0574	10	AMF 230 mine fan w/meter	550.24	550.24
17	0574	8	3 slusher buckets	3,347.11	3,347.11
18	0674	10	5 watt radio w/charger	696.88	696.88
19	0674	10	2-20" fans w/switches, 1 fan 12" w/switch	1,835.21	1,835.21
20	0674	10	2 oxygen breathing apparatus #BBG174A	2,781.00	2,781.00
21	0674	10	1 Theodolite, 1 tripod	3,171.77	3,171.77
22	0674	10	GD auto wet stoper #349444E833 PO7998	2,193.90	2,193.90
23	0774	10	2 hydraulic rail benders w/remote contr	1,147.42	1,147.42
24	0774	5	7 ton ore car w/frame (reconstructed)	3,212.96	3,212.96
25	0774	5	7 ton ore car w/frame (reconstructed)	3,212.96	3,212.96
26	0774	8	2 mine scrapers (slusher bucket)	3,359.15	3,359.15
27	0774	10	2 TFL 14 w/tele legs, 2583F w/ teles	8,305.92	8,305.92
28	0874	12	Soderverg 12" fan	705.55	571.74
29	0174	10	TSG 48 cell battery loco	5,934.22	5,934.22
30	0974	10	1 Feed leg machine w/1" chuck w/tele legs	2,173.30	2,173.30
31	1074	10	3 Scott timber cars, 2 transfer cars	11,566.90	11,566.90
32	1074	8	2 double-drum slusher hoist 25mm 2c	6,102.34	6,102.34
33	1174	10	60 T. port. power pump, hose & crane	382.13	382.13
34	1174	10	2 GD feed leg w/tele legs TFL 83	4,569.08	4,569.08
35	1174	10	Westinghouse reduced voltage compensator	10,756.29	10,756.29
36	1174	10	16" metal lathe w/attachments	1,000.00	1,000.00
37	1174	10	3 timber cars, 2 transfer cars	11,536.00	11,536.00
38	1174	10	GD feed leg machine w/teles legs	2,284.54	2,284.54
39	1174	10	Transfer car	2,060.00	2,060.00
40	1174	10	Wiper group for 922 car loader	68.85	68.85
41	0873	10	24" cage w/safety dogs	3,708.00	3,708.00
42	0175	8	2 drum electric slusher hoist	5,465.31	5,465.31



	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0175	10	3 GD drills #S-B3	2,781.00	2,781.00
2	0175	10	2 GD drills HRB83	5,067.60	5,067.60
3	0175	8	H/R tugger model EUL	1,390.50	1,390.50
4	0175	10	1 Banchaw, 1151230 volt motor, magn, contr	1,565.19	1,565.19
5	0175	10	1 Lincoln, welder (motor welder) PO9	593.02	593.02
6	0175	10	1 GD stoper w/1" chuck	2,787.18	2,787.18
7	0175	4	2 IR 2 drum electric slusher hoist	8,267.88	8,267.88
8	0175	10	4 scott timber cars	10,029.37	10,029.37
9	0175	10	Michigan loader repair	12,427.07	12,427.07
10	0275	10	1 transfer car	2,472.00	2,472.00
11	0275	5	2 GD #83 drills w/teles legs & handle	3,410.43	3,410.43
12	0375	10	20 ton cat engine & torque converter repair	7,013.77	7,013.77
13	0375	4	1 IR double drum slusher hoist	5,119.81	5,119.81
14	0375	5	2 GD #83 drills w/teles leg & handle	3,410.43	3,410.43
15	0375	10	Lietz 500mm range finder	303.85	303.85
16	0475	10	Elec chain hoist, 2 ton modl R, chain cont	879.37	879.37
17	0475	5	Chicago pneumatic impact wrench w/1" sq di	996.98	996.98
18	0575	5	Diamond drill, boyles mdl JVA	6,303.59	6,303.59
19	0575	5	Wire line hoist #28742	1,512.53	1,512.53
20	0575	10	GD stoper #RB83	2,787.18	2,787.18
21	0675	8	Eimco scraper 48" model 600	5,775.12	5,775.12
22	0675	8	Eimco mucker #22 & DB drill	5,150.00	5,150.00
23	0775	10	2 ore cars	17,200.00	17,200.00
24	0775	10	Truck cleaner	4,426.40	4,426.40
25	0775	5	BS engine 9HP model 233451 SN E919958	311.68	311.68
26	0775	10	GD drill #RB 83	5,574.36	5,574.36
27	0875	10	1" rock drill 36" telescopic leg	2,787.18	2,787.18
28	0875	10	36" telescopic leg	1,459.80	1,459.80
29	0875	10	Coffin skip w/dog	540.36	540.36
30	0875	5	John bean pump #420	1,089.74	1,089.74
31	0875	4	GD drill	824.00	824.00
32	0875	2	drum elec slushing hoist	4,068.50	4,068.50
33	0875	5	John bean pump modl #112-B-1	1,719.60	1,719.60
34	0875	10	Air motors	1,260.00	1,260.00
35	0975	10	Lodestar chain hoist	871.95	871.95
36	0975	10	IR 30mm 31C drum slusher hoist	4,558.10	4,558.10
37	0975	10	TFL 83 feed leg drill	2,513.20	2,513.20
38	0975	10	TFL 83 feed leg drill	2,513.20	2,513.20
39	0975	8	4-HD-40_42 slusher bucket	8,969.24	8,969.24
40	1075	10	20 ton transmission (Plymouth)	17,965.17	17,965.17
41	1075	10	Mark 7 analyses	334.75	334.75
42	0875	10	2 ore cars	17,200.00	17,200.00
43	0975	10	2 ore cars	17,200.00	17,200.00
44	1075	10	2 ore cars	17,200.00	17,200.00
45	1075	10	3-IR air saws	942.45	942.45

PAGE TOTAL

221,573.55

221,573.55

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1075	10	2 coffin cages w/dog assembly	2,987.00	2,987.00
2	1075	10	TFL 14 GD telescopic feed leg	655.08	655.08
3	1175	10	RB 83 stoper w/feed leg	2,787.18	2,707.83
4	1175	10	Diamond drill Z-600-084 mod JVA w/pull	6,154.25	5,979.04
5	1175	10	John Bean pump motor #20	1,110.34	1,078.80
6	1175	10	2-EUL IR air tugger hoist	2,740.37	2,662.28
7	1175	10	2 AMF - 240 fans	2,035.28	1,977.34
8	1175	8	Eimco 630 mucker S/N 6301249	12,875.00	12,875.00
9	1175	4	GD FL83 drill & leg	1,287.50	1,287.50
10	1275	10	Charging racks w/10 units	1,083.56	1,051.65
11	1275	10	3 HD RB83 stopers	8,361.54	8,115.27
12	1275	10	5 S83F GD drills	7,432.48	7,213.58
13	1275	10	5 TFL 14 GD drill legs	2,620.32	2,543.14
14	0176	10	583F - Feed leg drill - GD	1,858.12	1,664.96
15	0176	10	TFL14-feed leg drill - GD	655.08	630.33
16	0176	10	Chain hoist - 5 ton yale	865.05	832.35
17	0276	10	Rebuilt flat car	4,231.70	4,037.71
18	0276	10	4 coffin cages	2,389.60	2,279.39
19	0276	5	2 self contained charging racks	802.40	802.40
20	0276	5	John Bean pump mod. W1122B	1,575.90	1,575.90
21	0276	10	IR 2 drum electric slusher hoist	4,168.00	3,975.77
22	0276	8	Wire line hoist air motor	1,390.50	1,390.50
23	0376	8	3 vulcan dev. slusher 25HP	10,957.39	10,957.39
24	0376	8	GRR48-450 battery charger	1,632.90	1,632.90
25	0376	10	2 16" sodenburg fan - AMF 240	2,016.74	1,911.37
26	0476	8	Vulcan Denver slucher HPDSR	3,605.00	3,605.00
27	0476	5	9 RB83 Rock drills w/teles legs	19,510.26	19,510.26
28	0476	5	12" sodenburg fan	890.95	890.95
29	0576	10	12" sodenburg fan	890.95	827.70
30	0576	10	Dumping system for 3100 car	1,802.50	1,674.31
31	0576	10	Beebe hoist	3,789.79	3,520.34
32	0576	8	EUL tugger IR	1,287.82	1,287.82
33	0576	12	Caro 320 E. loader	33,725.46	26,105.78
34	0776	10	Timber tongs	908.46	828.71
35	0876	10	Drill w/1" chuck 36" teles leg	5,789.84	5,221.54
36	0976	5	500 KVA weaver transformer	2,576.71	2,576.71
37	1176	3	Aldon car stop hinged type CS-3	359.24	359.24
38	1176	10	TIW man equipment cage	4,635.00	4,073.61
39	1276	5	10-ten car - rebuilt	1,820.95	1,820.95
40	1276	10	GD stoper drill #12 w/tele. leg	2,517.32	2,193.92
41	0177	10	3 Rock drills	7,551.96	6,511.41
42	0377	10	2 Rock drills	5,034.64	4,257.03
43	0477	8	Loco Greensburg monitor SR 2414 '58 model	8,240.00	8,240.00
44	0477	5	10 ore cars 60 cup & granby type cord cars	25,750.00	25,750.00

PAGE TOTAL

215,360.13

202,079.76

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0477	5	Sevcon control for 4 ton loco	3,619.38	3,619.38
2	0577	5	Presser pump drip type	1,160.81	1,160.81
3	0777	8	1 loco greensburg monitor w/40 cell batt	7,725.00	7,725.00
4	0777	10	2 83F feed leg drills w/TFL 14 leg	4,882.00	3,965.24
5	0777	10	2 RB83 stopers w/tele feed leg	5,411.62	4,395.40
6	0977	5	1 loco plymouth	35,020.00	35,020.00
7	0977	5	1 loco	1,176.00	1,176.00
8	1077	5	2 RB83 stopers w/teles feed leg	5,411.62	5,411.62
9	1277	5	Steamcleaner	1,756.67	1,756.67
10	1277	5	demineralizer & cartridges	255.84	255.84
11	1171	8	Feed legs - teles RB83 stope	788.98	788.98
12	0378	5	215-A383 gear puller	386.25	386.25
13	0378	5	CMA-50 manual chain hoist w/12 ft. lift	754.58	754.58
14	0378	5	4 C.S. card slusher buckets	10,411.24	10,411.24
15	0478	5	4 AB83 stoper drills	10,555.44	10,555.44
16	0578	5	6 teles feed leg for Gardner-Dnv #FL83dml	2,186.92	2,186.92
17	0578	5	950 Cat w/extra bucket-2 extra tires	82,801.70	82,801.70
18	0578	5	6 Jackleg drills-Gardner Dnv #S83F constr	19,572.06	19,572.06
19	0578	5	Wire rope hoist 10 ton hvy duty #3437665	6,478.70	6,478.70
20	0578	5	Rewired telephone switchboard dial	1,920.00	1,920.00
21	0678	5	1 mine fan-AMF 1600-6-8, 50HP, 1180 R.P.M.	8,184.23	8,184.23
22	0778	5	Flat car for 24" gauge	412.00	412.00
23	0778	5	1120 ft. power cable, blk w/rubber filler	11,614.13	11,614.13
24	0778	5	1315G pumping unit	1,308.34	1,308.34
25	0878	5	T-1-theodolite survey instrument #360	4,303.60	4,303.60
26	0878	5	2 muck cars	699.08	699.08
27	1278	5	Mine telephone system	11,158.00	11,158.00
28	1278	10	Battery storage unit	6,165.34	4,170.48
29	0679	5	40 Man trip car	15,862.00	15,862.00
30	0180	10	2 1/2" Purifier - PIK - 507	498.52	289.08
31	0280	10	Hydraulic pump w/gauge 25GPM	1,385.50	791.89
32	0380	10	2-8"x36" heavy duty air cylinder	3,090.00	1,740.35
33	0380	10	30" drum for 2500 hoist	11,021.00	6,207.17

PAGE TOTAL

277,976.55

267,082.18

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0380	10	2-Shaeffer air cylinder 7x29x5	1,327.32	747.56
2	0380	10	F&W centrifugal pump 5HP C21143	818.40	460.06
3	0380	10	100 HP wound rotor motor 480V	4,170.95	2,349.18
4	0480	10	Sovgel 10KVA single transformer	515.00	285.76
5	0580	10	Combination starter sync 2-A40000L	1,023.99	559.67
6	0580	10	Dry feeder model 502	1,864.69	1,019.15
7	0680	10	Telescopic legs assembly 4D83-4BX	5,649.30	3,040.57
8	0680	10	MSA Gravicentric supply kit	1,573.33	846.79
9	0680	10	One HD impact wrench #6518	517.62	278.58
10	0680	10	Transformer 333KVA	2,472.64	1,330.80
11	0680	10	Five mucker cars	6,700.00	3,606.07
12	0780	10	Beebe tugger	26,532.80	14,059.35
13	0780	10	Rotor motor 150HP - 440V	5,230.20	2,771.41
14	0780	10	5-self contained breathing apparatuses	12,746.25	6,754.08
15	0780	10	Heavy duty feeder-3 phase motor	4,417.43	2,340.72
16	0780	10	4-speed governor	1,076.90	570.63
17	0880	10	Pre coat filter station SN81995-	11,915.00	6,214.30
18	0880	10	25 cu' lime bin, mod #LB36-25	5,324.73	2,777.11
19	0880	10	Gould battery charger 48 cells - GRM	1,874.15	977.49
20	0880	10	Submergible pump 460V-3 phase	1,875.09	977.96
21	0880	10	Electric motor 125HP mod #SMJS	4,157.92	2,168.57
22	0880	10	XLE compressor	121,508.67	63,471.28
23	0980	10	Pump model 3HSU	1,958.84	1,003.93
24	0980	10	3 sludge conveyor - ore-15' & two 1	9,646.98	4,951.02
25	0980	10	Toshiba motor - size 6AT	16,274.00	8,352.13
26	1080	10	3 transformers - oil filled-4160/7200	5,208.57	2,629.75
27	1080	10	Hoist controller-GE125HP	32,754.00	16,537.03
28	1080	10	Secondary disc type brake for hoist	4,429.00	2,236.14
29	1080	10	Diaphram submergible pump-SN214	1,012.97	511.45
30	1080	10	Eimco precoat filter station-SN8	49,447.25	24,965.24
31	1080	10	4-HD-4D scrapers-Part #05-663	13,848.36	6,991.86
32	1080	10	Size 6 reduced voltage combination starter	8,549.00	4,316.27
33	1080	10	Barnstead still w/2 gallon cutoff	1,605.77	810.74
34	1080	10	33 single tier lockers	7,363.24	3,717.58
35	1080	7	Water pump air motor-transf.	1,816.14	1,331.54
36	1080	7	Mark 9 feed unit & paste KMB	2,862.88	2,098.97
37	1080	7	Mark 9 base kit eff	1,902.01	1,394.47
38	1080	7	Joy Air tugger AW-80	1,072.50	786.30
39	1180	10	2 HD-40 scrapers	6,924.18	3,438.23
40	1180	10	2 air operated grease guns	1,320.20	655.58
41	1180	10	Oil dielectric tester & Test cell	1,669.98	829.25
42	1180	10	J-Fluke data logger SN2500009	11,540.95	5,820.89

PAGE TOTAL

404,499.20

210,985.46

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1280	10	2-Battery chargers model 6FM404	3,577.42	1,746.56
2	1280	10	Neptune mixer model D-2-2-1	785.56	383.54
3	1280	10	Halgear reagent pump-NG53	1,789.06	873.47
4	1280	10	500 gallon nalgene tank T020	3,300.47	1,601.64
5	1280	10	Polyethene tank - T03049	814.09	397.46
6	1280	10	Centrifugal pump C211435D	884.77	431.98
7	1280	10	Pump-YA3-TC	291.49	142.32
8	0281	10	400A, 600V 3 pole dble throw switch	1,293.47	609.95
9	0381	10	Camelback dumper-F level	2,678.00	1,240.50
10	0381	10	2 chain saws-Model 1P #293	1,360.12	630.03
11	0381	10	Chain saw-Model 1p #293	680.06	315.04
12	0381	10	12' boat & oars	349.17	161.76
13	0481	10	3 winches #84MJ 3500P 150-16-2B	772.08	351.18
14	0481	10	2 30HP slusher mdl 1-MMSC & 1-MLSC	7,615.71	3,467.63
15	0481	10	Air operated grease gun	545.44	248.13
16	0481	10	24 cell 315 amp/hr battery	3,539.08	1,609.87
17	0481	10	Heath kit convrsn (sevcon contr) #7650-4	3,914.00	1,780.45
18	0481	10	Heath straight cut machine #507-750-1	1,025.88	466.67
19	0481	10	Model DC250-MK lincwelder #S-6097	998.07	454.04
20	0481	10	L.O.V.A. shotcrete machine 2/5HP motor	6,543.59	2,976.59
21	0481	10	3-1.5"x50' static induction hoses w/fitt	998.07	454.04
22	0481	10	2-Gunning nozzles #12010	400.90	182.36
23	0481	10	1.5"x50' feed hose w/fittings	335.97	152.84
24	0581	10	Rail bender #100-H	2,309.78	1,031.46
25	0581	10	3-48 cell battery chgrs FGFM48-450TIO	5,368.65	2,397.41
26	0581	10	4-cage units #75062	5,314.80	2,373.34
27	0581	10	2 slushers #4816M & 6554M	14,361.34	6,416.89
28	0581	10	Charging rack #463749	669.50	298.97
29	0581	10	Charging rectifier #464818	865.20	386.36
30	0581	10	3-Beebe air winches #84MJ3500 P150-16	31,428.60	14,034.56
31	0581	10	Catepillar 950 wheel loader #815143	98,685.33	44,068.19
32	0581	10	Nalgear pump model PN2S30-1	1,273.19	568.55
33	0581	10	25KVA Sylvania transformer #258-31	539.72	241.02
34	0681	10	115V drum pump #4280K1	318.00	139.35
35	0681	10	Neptune mixer #D-2.1-1 w/2 stands	2,460.19	1,078.11
36	0681	10	2-slusher conversion units	12,514.50	5,484.10
37	0681	10	40 cell battery #K98863K	6,085.24	2,666.65
38	0681	10	40 cell battery & 2-25 cell batteries	4,768.90	2,089.83
39	0681	10	6-25 cell & 2-32 cell batteries	11,762.60	5,154.60

PAGE TOTAL

243,218.01

109,107.44

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0681	10	Timken cups	94.75	94.75
2	0681	10	Buss bar kit #446157	29.36	29.36
3	0781	10	Rd stock steel plates	262.47	112.86
4	0781	10	Hand pump type Y10-HP w/hose	531.17	228.37
5	0781	10	Electromagnetic unit #EM-16	4,080.90	1,754.33
6	0781	10	2-hand trucks model 25-B	312.89	134.52
7	0781	10	JVA underground air powered drill	10,938.95	4,702.53
8	0781	10	426201 elec drill SN502-9095	1,013.83	435.83
9	0781	10	Boards for powder car	290.57	124.79
10	0781	10	Fan model CA140DS28x12	9,791.78	4,209.36
11	0781	10	3-slusher scrapers 05-663-941	11,362.02	4,884.35
12	0881	10	Wilton vise #500S	276.51	116.54
13	0881	10	Lincoln 480V generator #250MK	998.07	420.76
14	0881	10	Hydraulic lift truck	461.85	194.72
15	0881	10	120-hub caps for lake shore cars	1,236.00	521.04
16	1181	10	Feed leg drill #3882263 w/feed leg	3,584.40	1,421.40
17	1181	10	250 AC/DC welding machine #K-1053	756.28	299.91
18	1181	10	Compressor modl 230 #VP8142	1,735.05	688.06
19	1181	10	A101 electric drum mixer #87083	531.18	210.65
20	1181	10	Nalgene tank #T02041 w/stand	1,267.53	502.63
21	1181	10	5-24/SS/13 batrr's #934-324/724/424	13,163.40	5,219.98
22	1181	10	Feed wheel housing #02622	1,070.34	424.43
23	1281	10	3-3 ton side dump ore cars	4,381.79	1,701.10
24	1281	10	4-rail benders & 5 car stops	5,463.12	2,120.88
25	1281	10	3 ton side dump ore cars	1,460.60	567.03
26	1281	10	stoper #23889 & 1 feed leg drill #38	3,584.40	1,391.53
27	1281	10	30 ore cars	67,980.00	26,391.14
28	1281	10	Portable puller #4292B	483.10	187.55
29	1281	10	Submersible pump #L1050	796.90	309.37
30	1281	10	Grinder #1021W	519.12	201.52
31	1281	10	3-Gard Den stopers #23885, 23888, 23890	13,648.90	5,298.76
32	1281	10	Rebuilt elec motor	5,363.83	2,082.33
33	1281	10	Refurbish cat engine	16,402.91	6,367.92
34	1281	10	4-air tuggers #84MJ-3500P-150-16	49,457.22	19,200.23
35	1281	10	2-drills #S3800T	5,871.00	2,279.23
36	1281	10	IR tangle drill #493-132658	200.85	77.99
37	1281	10	Rebuilding of 4 3 ton mucker car wheels	3,089.70	1,199.48
38	1281	10	Flygt pump #040-070265	930.09	361.08
39	1281	10	Vise bench chain	143.50	55.71
40	1281	10	Portable pump #CSRP6011	596.22	231.46

PAGE TOTAL

244,162.55

96,755.51

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1281	10	Set of hooks for snow blade	605.28	234.99
2	1281	10	2-sevcon conversion kets #7350-3	2,973.98	1,154.56
3	1281	10	Hoist #LH300	206.91	80.32
4	1281	10	10 snow blade #102860	2,650.00	1,028.78
5	0871	8	6 ton '1952 Greenberg motor 2" gauge	8,250.00	8,250.00
6	1281	10	Mine car	1,460.60	567.03
7	0382	10	Gardner Dnvr RB83 stoper #23887	4,549.63	1,652.52
8	0382	10	Gardner Dnvr RB83 Stopr & Mufflr #23886	4,549.63	1,652.52
9	0382	10	4 small coffin skips w/safety dogs	5,150.00	1,870.58
10	0382	10	Carloader #81-J2246 (used)	78,086.88	28,362.66
11	0678	10	Compressor-sullair #750 SN38088	31,930.00	23,571.34
12	0878	10	Mucking machine; 2 pony battery loco	14,449.16	10,425.85
13	0778	10	Chain saw model #261-SN5506016	267.10	194.97
14	0778	10	2 diaphragm pumps; 1 HP 2 stage welding	491.88	359.04
15	0777	10	Slurry pump: 2" sandpiper - modl #SA2-A	782.43	571.06
16	0778	10	2 purox welding torch bits and welder	456.06	332.90
17	0778	10	3 Kuhlman transformers-single phase - 75KVA	2,258.51	1,648.44
18	0778	10	Enclosure for Westinghouse AB DEION circuit	160.59	117.23
19	0778	10	Mucking machine	6,038.00	4,407.07
20	0778	10	Mancha trammer w/24" gauge	16,132.00	11,774.50
21	0778	10	Mancha trammer SN3699	9,437.00	6,887.92
22	0878	10	Cutler trammer 360 volt reversing starter	2,626.06	1,894.85
23	0878	10	Glider ball bearing trolleys-4000 lb cap	205.15	148.06
24	0878	10	Fan 2x3 - 1 vent bag adaptor (16"-24")	1,230.85	888.17
25	0878	10	3 transforms 1000KVA	3,538.00	2,552.84
26	0878	10	Westinghouse motor 150HP 720RPM (rebuilt)	5,819.50	4,199.09
27	0878	10	Viber model VME-10MR elec vibrator	612.85	442.25
28	0878	10	California switch	42,436.00	30,619.79
29	0878	10	15HP air driven fan/1-16" vent bag	1,436.85	1,036.78
30	0878	10	Remington #P-1 air saw	613.71	442.80
31	0978	10	Beebe tugger model 84MJ 3500P650-16-2B	10,052.62	7,059.00
32	0978	10	2,A/2-4" ball bearing aneuometer & case	504.00	359.46
33	0978	10	12B mucking machine	2,060.00	1,469.24
34	0978	10	4 3 ton side dump grangy mine cars	927.00	661.17
35	0978	10	Grease gun alewrite	605.06	431.56
36	0978	10	Press weld pump Ser# 11772N	679.80	484.86
37	0978	10	3 55x19 batteries	7,224.50	5,152.64
38	1078	10	Hand operated megger meter #21159	503.74	355.06
39	1178	10	Barnstead still (2 gal per hr)	1,348.73	939.44
40	1278	10	15HP motor (1720RPM-480V) Toshiba	356.38	245.28

PAGE TOTAL

273,666.44

164,526.62

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0179	10	24" Dewalt radial arm saw + 9 saw blades	1,242.99	845.12
2	0179	10	3-oil filled transformers 4160/7200 Y	1,276.35	867.84
3	0179	10	Ensley hydraulic cable cutter #E-190	317.29	215.68
4	0179	10	Electric dynamic brake & parts	552.24	375.41
5	0778	10	Loco Battery-495amps-25.55x19±	3,656.50	2,668.82
6	0279	10	Universal test set SR#P8016-1953 Mdl RZ-25	2,632.68	1,768.00
7	0279	10	Dynamic Brake for 15HP saw motor	578.72	388.60
8	0279	10	Blasting machine SR#5018	584.53	392.51
9	0279	10	Yale load king hand hoist-hook-type-5 ton	867.67	582.70
10	0279	10	Trolley-5 ton FTP	329.09	220.98
11	0279	10	Battery chrgr-SR#79CS13815	4,420.40	2,968.56
12	0279	10	Ensley hydraulic crimping tool/ft pull	702.67	471.94
13	0379	10	Used caterpillar diesel generator	17,323.89	11,489.54
14	0379	10	Englehard diesel exhaust gas purifier-SCR	397.52	263.63
15	0479	10	Parts for #85 caterpillar	548.07	354.37
16	0479	10	Test inspect & repair caterpillar generatr	208.00	134.48
17	0479	10	Joy slusher piston motor PA5	1,802.50	1,165.42
18	0479	10	3-Remington air chain saws	1,645.19	1,063.71
19	0479	10	Gander magor "H" submersible pump	1,868.05	1,207.82
20	0479	10	Two speed ensley hand hydraulic pump	213.73	138.17
21	0579	10	Joy compressor SR#96309	17,500.00	11,314.67
22	0579	10	Low boy flat car	4,001.63	2,587.25
23	0579	10	5-7700' telluride type mine cars	29,983.64	19,385.97
24	0579	10	HA-2 air tugger	1,914.91	1,238.08
25	0579	10	2-BW Beebe winches w/gear guards	4,191.89	2,710.29
26	0579	10	2-oil filled transformer 4160/T20DY	5,200.10	3,362.14
27	0679	10	Battery powered earth tester, accessories	564.31	360.15
28	0579	10	Transfer pump, single phase	348.09	225.07
29	0579	10	300 gallon fuel tank for P/U mount	293.55	189.82
30	0679	10	Atlas Chalmer diesel generator mod 11000	9,991.00	6,376.45
31	0679	10	Bobcat #533 w/bucket	8,015.46	5,115.64
32	0679	10	Low boy flat car - 24" gauge	5,183.27	3,308.08
33	0779	10	2-4'x6"x10" air cylinder	951.17	599.14
34	0779	10	3HSU submersible pump	1,602.24	1,009.20
35	0779	10	Impact wrench 3/4 drive #9560R	315.18	198.54
36	0879	10	100KVA oil filled transformer	2,972.41	1,847.50
37	0779	10	Plymouth diesel mine loco 6 ton R 0780-85	8,240.00	5,190.26
38	0979	10	Size 4 combination starter w/120V control	1,236.00	757.94
39	1179	10	50 telephone dial switchboard	1,500.00	894.83
40	1079	10	John Deere offset backhoe (used)	8,546.90	5,022.04
41	1079	10	Air receiver 60"x120" - 115 PSI	2,675.94	1,618.62
42	0979	10	Equipment cage	14,967.96	9,178.66
43	1079	10	2 Gould cells (1-25 cell AH, 1-48 cell AH)	2,674.91	1,618.01

PAGE TOTAL

174,038.64

111,691.66



	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1079	10	Concrete mixer - M0637120	257.50	155.76
2	1079	10	25 Wall telephones w/2DHz Line ringer	384.09	232.33
3	1180	10	2 ton chain hoist	482.92	280.03
4	0280	10	Cooler kit for joy compressor #00701700	3,468.78	1,982.60
5	0280	10	2-used slusher buckets 30"	927.00	529.83
6	0280	10	3HSD submersible pump 5HP-w/power cable	1,553.69	888.02
7	0280	10	2-8 ton Plymouth loco	26,000.00	14,860.37
8	0380	10	Feed tube & feed screw 1 1/2"	867.07	488.36
9	0380	10	2-Primary oil cutouts gang operated 15V	9,313.26	5,245.42
10	0380	10	100 HP rebuilt hoist motor	3,125.60	1,760.40
11	0580	10	Compressed air receiver 60"x120"	3,025.11	1,653.37
12	0580	10	Grid resistor tube used w/cont	11,842.94	6,472.77
13	0482	10	Submersible sump pump #50644	337.58	119.80
14	0482	10	5KVA transformer	500.58	177.65
15	0482	10	2-16" fans-46V	2,626.50	932.11
16	0582	10	460V elec welder #902-696	185.35	64.25
17	0582	10	Overhaul of 125HP hoist wound motor	5,522.86	1,913.98
18	0582	10	2 cylinder for 950 loader #9K0735	454.69	157.57
19	0582	10	4-4040 boltless scrapers	17,238.98	5,971.39
20	0682	10	2-sevcon conv kits #7350-3	3,111.42	1,050.40
21	0682	10	2-GE heaters #AF0504	649.01	219.45
22	0882	10	R-16" fans	2,626.50	844.57
23	0982	10	1 I/R compressor #SSR-2000-65041	15,595.62	4,884.83
24	1082	10	2-16" fans	2,626.50	800.79
25	1082	10	Industrial battery	3,911.30	1,192.49
26	1082	10	1-3" pump	633.45	193.15
27	1082	10	3-pmps #180-040544; 180-130043; 010-960004	2,782.03	848.19
28	1082	10	3-pmps #180-040544; 180-130043; 010-960004	2,963.90	903.65
29	1082	10	Sump pump #68154-582	633.45	193.15
30	1082	10	Sumstrand pump #24-2021 motor	13,149.49	4,034.02
31	1082	10	Submersible pump #149648	1,184.50	361.04
32	1082	10	2 ton hoist #CM4834	572.22	174.46
33	1182	10	1-alternator #JG1003	1,951.85	578.85

PAGE TOTAL

140,505.74

60,165.05

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1182	10	2-drifter drills #GD93L	18,958.74	5,513.09
2	1182	10	500 gal gas tank	309.00	91.64
3	1182	10	Ind battery #48-9SN-15	3,000.00	889.66
4	1282	10	Capacitor, transformer & starter	3,002.98	865.49
5	1282	10	Transmission jack #CFS4H	490.28	141.31
6	1282	10	Crawler drill #491476	3,703.47	1,067.42
7	1282	10	6 ton loco	59,766.00	17,223.91
8	1282	10	Mini rail jumbo	81,676.55	23,610.20
9	1282	10	Air heater #AF0504	355.07	102.35
10	1282	10	Hydraulic pump	1,017.95	293.41
11	1282	10	3-14" air chain saws #RE-59-250	2,147.55	618.98
12	1282	10	Camelback w/holdarm	2,781.00	801.54
13	1282	10	Portable air cleaner #2334	2,729.50	786.69
14	0283	10	Additional cost air motors	372.07	101.04
15	0583	10	Rebuilding of slusher	10,816.35	2,666.83
16	0583	10	I/R elect 2 drum slusher	7,223.02	1,789.42
17	0583	10	2-car transformer assemblies #92-791-901	15,347.00	3,783.83
18	0583	10	Bean pump #L1182BCDFMC	3,854.81	952.21
19	0583	10	Slusher bucket #05-706-952	6,031.57	1,489.08
20	0583	10	Crawl air rock drill	63,685.93	15,850.45
21	0583	10	KD20-28 scraper #05-661-921	5,463.12	1,346.97
22	0583	10	30 cell battery	3,530.84	870.50
23	0683	10	Domac 3 drum flusher (used)	1,242.00	295.87
24	0683	10	Flygt pump 480 volt SN 796005	903.83	215.30
25	0483	10	ROC 306 crawler drill SN00979A	74,900.00	19,090.95
26	0683	10	BG 616 air comp SNARP-317750 & hammers	40,700.00	10,373.85
27	0883	10	30 cell industrial battery SN 12913 (1-3)	2,844.18	630.14
28	0883 u	5	2-HD50-48" 2-HD40-42" slusher buckets	6,975.00	3,090.66
29	0883	10	82595 mod 925 roll groover & power drive	2,287.66	506.85
30	0883	10	56 cell 75x21 locomotive battery	8,688.83	1,925.03
31	0883	10	2-15 ton track jacks	594.09	131.62
32	0883	10	Rigid 16" cutoff saw	1,721.21	376.33
33	0883	10	GD Jackleg drill w/tele feedleg SN 393673	3,136.16	694.83
34	0883	10	GD Jackleg drill w/tele feedleg SN 393672	3,136.16	694.83
35	0883	10	GD Jackleg drill w/tele feedleg SN 389793	3,136.16	694.83

PAGE TOTAL

446,528.08

119,577.11

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0883	10	GD Jackleg drill w/tele feedleg SN 393670	3,136.05	694.81
2	0883	10	GD Jackleg drill w/tele feedleg SN 393671	3,136.16	694.83
3	0883	10	GD Jackleg drill w/tele feedleg SN 393674	3,136.15	694.83
4	0883	10	Linden Alimak STH-5L Raise climber #629	52,004.03	11,521.62
5	0883	10	LM56 Atlas Copco Mucker SNAV078091	21,580.00	4,622.50
6	1083	10	2 flugt pumps	1,816.43	372.16
7	1083	10	Rheostat for 6 ton locomotive	672.75	137.85
8	1083	10	40 cell battery for 4 ton locomotive	4,476.20	917.11
9	1083	10	Rebuilding of 10 ton ore car	9,922.76	2,033.04
10	1183	10	20 grid resistors/coils	632.64	124.74
11	1183	10	60 HP Westinghouse Axivane fan	3,101.75	609.37
12	1283	10	48 cell battery	5,443.07	1,024.50
13	1283	10	C Level electrical system	28,345.65	5,335.20
14	1283	10	E Level electrical system	8,296.55	1,561.58
15	1073	8	Scraper #HD40-42	921.85	921.85
16	0184	10	50 hp fan and 2 guide vanes	5,539.17	765.62
17	0184	10	4000 gal gas tank	672.75	92.99
18	0284	10	4 3 hp motors for air fans	912.87	126.18
19	0284	10	Hot water heater	595.06	82.25
20	0584	10	Grout pump and mixer with pails	2,468.00	341.12
21	0883 u	5	Wagner ST-2D LHD #260.77(Lakeshore)	74,858.50	33,170.15
22	0883 u	5	Joy 2 stage 40hp fan	2,472.06	683.37

PAGE TOTAL

234,140.45

66,527.67

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	1080	7	GRS 100 Scinilometer	346.67	254.15
2	1080	7	Diamec 250 Drill	50,433.13	36,976.05
3	1080	7	Drill Parts	445.90	326.93
4	1080	7	Four Channel gamma ray Spectrometer	4,318.22	3,166.00
5	1080	7	GOS 45/22 Drill Hole Sensor	7,238.27	5,306.89
6	1080	7	GSP 25 Portable GR Sensor	1,545.84	1,133.34
7	1080	7	Model 220 Counter w/cord	1,023.38	750.33
8	1080	7	Model 43-9 Alpha Detector S/N 122	260.00	190.61
9	1080	7	Hydraulic Motor 3715-0378-80	1,952.56	1,431.57
10	1080	7	Hydraulic Motor 3715-0317-80	1,863.49	1,366.24
11	1080	7	Portable Gamma Ray Spectrometer GA31	2,094.35	1,535.50
12	1080	7	Gamma Ray Spectrometer SN 2909	5,733.25	4,203.47

PAGE TOTAL

77,255.06

56,641.08

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0969	10	Legal file, 2 drawer w/ lock #3W60129N	59.31	59.31
2	0570	12	5 door Hamilton, Gray cabinet	260.82	260.82
3	0270	12	Chair 5538 Wicco	25.24	25.24
4	0270	12	Chair 5538 Wicco	25.24	25.24
5	0769	12	Stool 14 & 18	18.13	18.13
6	0569	10	Stool regal 668T	38.37	38.37
7	0469	10	Vemco drafting table V73904	158.62	158.62
8	0569	10	Plan hold file 27B51-30	153.26	153.26
9	0569	10	Lamp, Dayon gray 2134	82.41	82.41
10	0569	10	Hamilton 5152	198.79	198.79
11	0569	10	Hamilton 43J5 table	203.94	203.94
12	0569	10	Hamilton 41J6 table	261.62	261.62
13	0569	8	IBM model B typewriter #320623	257.50	257.50
14	0469	5	Adding machine	128.75	128.75
15	0966	20	Cole fireproof #AF-29 legal size file	325.27	325.27
16	0157	10	Filing cabinet	372.05	372.05
17	0872	10	Toshiba 1414 #959568	448.05	448.05
18	1072	10	HP Model 35 calculator #1230A81	406.85	406.85
19	1172	10	HP Model 35 calculator #1249A-04064	406.85	406.85
20	0273	10	HP Model 35 calculator #1302A31	406.85	406.85
21	0773	10	Nikon variable M&H stereoscope #484	414.25	414.25
22	0773	10	IBM selectric II typewriter #2217807	614.80	614.80
23	0674	10	Flexo desk lamp	36.93	36.93
24	1073	10	35Apocket calculator #1302A89780	303.85	303.85
25	0672	10	Toshiba 1414 #959568	392.95	392.95
26	0474	10	HP Model 45 calculator & case	400.55	400.55
27	0474	10	2 mattresses, box springs & frames	209.67	209.67
28	0474	10	139 yds carpet & adhesive	1,520.31	1,520.31
29	0474	10	Alma desk 1760-66F walnut	313.21	313.21
30	0474	10	2 5484SD bookcase (Kistler-Kwill)	115.08	115.08
31	0574	10	56E-OTN customer 1072 KD bookcase	106.96	106.96
32	0474	10	5 chairs, 6 guides & 1-6000 bkran	383.26	383.26
33	0574	10	Bruning copy machine PD80 #1579	1,386.75	1,386.75
34	0574	10	3 United C232 chair (Kistler Kwill)	177.37	177.37
35	0575	10	United C232 chair (Kistler Kwill)	59.12	59.12
36	0574	10	3 HOW-3drawer 313 B3 file cabinet	262.77	262.77
37	0574	10	220 E-FS steno chair (Kistler Kwill)	80.22	80.22
38	0574	10	HP Field case (8200 6-A)	20.09	20.09
39	0574	10	1 guest armchair, step stool, chair mat	134.07	134.07
40	0674	10	4 cabinets	171.24	171.24
41	0674	10	3-walnut Karmen cabinets	152.93	152.93
42	0674	10	Counter top for office	68.54	68.54
43	0674	10	Dual-trace triggered Sweep oscilloscope	545.85	545.85
44	0674	10	Steno desk & walnut credenza	458.65	458.65
45	0674	10	Machine stand #08-0055	243.08	243.08

PAGE TOTAL

12,810.42

12,810.42

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0774	10	Tyfany #RD-3000-SD roll top	75.40	75.40
2	0774	10	HP Calculator w/survey Pac #1333A12304	869.40	869.40
3	0774	10	3 chests, 1 lamp table	533.96	533.96
4	0874	10	2 desks, 4 arm chairs, 4 stack chairs	930.34	930.34
5	0874	10	3 tube roll files, depth 43 7/8	285.16	285.16
6	1074	10	3 chairs HE #33GD-FS	240.25	240.25
7	1174	10	IBM model 72 Typewriter #723100-423941	225.00	225.00
8	0175	10	Leitz Polarizing microscope	3,657.53	3,657.53
9	0275	10	Chair	45.90	45.90
10	0375	10	ocket calculator & application	742.25	742.25
11	0575	10	Swivel arm chair E4-20-OLE-FS	108.25	108.25
12	0675	10	4 drawer file cabinet E4=214CB	114.72	114.72
13	0675	10	Drafting table 60"x37 1/2" #64-0399	221.31	221.31
14	0675	10	5 drawer unit 55-5/16"x44 1'2:x15 3/8"	341.82	341.82
15	0775	10	Commercial vacuum cleaner	284.28	284.28
16	0875	10	HP calculator	128.75	128.75
17	0875	10	HP calculator	128.75	128.75
18	0975	10	30 gal electric water heater	101.06	101.06
19	1275	5	TV set	442.89	442.89
20	0276	10	HP 65 calcu	818.85	795.56
21	0276	10	1 lot of furniture for watchman's	1,144.56	1,112.06
22	1076	10	2 legal filing cabinets	570.44	516.14
23	1076	10	files	77.25	69.30
24	0577	10	Survey pac 97-13175 HP 670390 calculator	437.23	370.12
25	0777	10	Sunar double pedestal desk	360.50	299.17
26	0777	10	United W120AC swivel chair	162.74	135.02
27	0777	10	Haskel PF7422 blk 2 drawer legal file	131.84	109.38
28	0677	10	Hon bookcase 4548AB	90.95	76.28
29	0677	10	Hon bookcase door 4B28B	45.34	37.98
30	0677	10	File cabinet 4214CB	149.35	125.23
31	0977	10	HP calculator	659.63	536.41
32	1277	10	Calculator	149.07	117.14
33	1277	10	Credenza	386.25	304.49
34	0478	10	Five drawer cabinet	569.74	429.68
35	0478	10	Mailing machine	1,637.70	1,235.18
36	0578	10	Programmable calculator	609.81	455.25
37	0678	10	Wet-dry vacuum cleaner ind model #84B5	267.27	196.88
38	0778	10	IBM selectric typewriter #3833732	885.80	646.52
39	0778	10	Unitron inverted Metallurgical microscope	2,023.95	1,490.64
40	0279	5	Bookcase - E4-S30A-K	69.83	69.83
41	0979	5	Bookcase E4-S42E-K	111.93	111.93
42	0379	5	Bookcase E4-S42E-K	111.93	111.93

PAGE TOTAL

20,948.98

18,829.14

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0379	5	United arm chair - W120-brwn	179.74	179.74
2	0479	5	2 Russet chairs - E4-23-RST-FS	204.22	204.22
3	0479	5	Haskell left hand steno desk	398.09	398.09
4	0479	5	United W120 Swivel arm chair	179.74	179.74
5	0479	5	Work table E4-8710-WB	225.31	225.31
6	0779	5	Guest chair E4-23-RST-KS	283.45	283.45
7	0580	5	HP85 Personal computer #2013A042	3,991.26	3,991.26
8	0780	5	file cabinet	459.84	459.84
9	1080	5	Steno chair brwn - UN1S22BN	80.34	80.34
10	1180	5	2-Four drawer files - 1 legal/1 ltr	401.63	392.96
11	1180	5	IBM correcting selectric typewriter SIN 501	1,210.25	1,184.11
12	1180	5	Arien snow blower Model 824	950.14	929.62
13	1180	5	Bookcase - Walnut HA-1160NY-WA	201.03	196.69
14	1180	5	Swivel chair-Blk/Walnut-KINA12W2	346.88	339.39
15	1180	5	Center Drawer-Walnut LEH19CD-1	109.35	106.99
16	1180	5	Double ped walnut desk LEH19CD-72	455.65	445.81
17	1180	5	Credenza-walnut LEH19CZ66	427.63	418.40
18	1180	5	Four drawer file SF3441	190.67	186.55
19	1180	5	Desk LEH 19/SF-45	308.67	302.00
20	1280	5	Executive Dsk 72"x36"tropic sand #330	419.37	409.49
21	1280	5	Secretarial desk #32976L w/work return	498.31	486.55
22	1280	5	S&W44 special #49894 w/Bianchi	531.06	518.55
23	1280	5	Swivel chair-brn & walnut #12W2163	331.90	324.08
24	0381	5	IBM selectric III typewriter #5055	1,066.05	907.68
25	0481	5	3-4 drawer file cab #E-4-314C-K	682.82	621.23
26	0481	5	Desk calculator TI-5040	120.03	109.20
27	0581	5	2-Lanier hand-held dictaphones	229.00	224.50
28	0581	5	Omni desk transcriber w/telephone adaptor	438.04	391.22
29	0581	5	floor machine #FM1500	895.31	799.59
30	0581	5	4 dr letter size file cabinet	218.76	195.40
31	0581	5	Sharp calculator mod QS-2157 #0500804	138.59	123.78
32	0581	5	1-6x9 dbl dr card cabinets #E-8F6916-0	104.94	93.74
33	0581	5	2-6x9 dbl dr card cabinets #E-8F6916-0	114.43	102.23
34	0681	5	Vacuum cleaner tank & attachments	980.61	859.44
35	0681	5	Drafting table #64-0380	719.52	630.60
36	0681	5	Baseline type drafting machine #60	247.42	216.83
37	0681	5	6-desks #10191; 3 dsk #10171; 4 chrs #GB	4,799.36	4,202.46
38	0781	5	Desks, chairs, tables, credenzas	6,517.59	5,603.66
39	0781	5	Drafting chair	128.79	110.76
40	0781	5	IBM selectric III typewriter #42	1,066.05	916.57
41	0781	5	2-legal size file cabinets	411.28	353.65
42	0881	5	Drafting machine #60-0040	242.05	204.06
43	0881	5	12 drawer cabinet #FT480	271.24	228.69
44	0881	5	2-bkcases #SN30A & pendaflex file	245.16	206.70
PAGE TOTAL				32,021.57	29,345.17

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0881	5	Desk & chair	85.00	71.68
2	0981	5	Mosler safe #H282420-FB	6,150.10	5,073.77
3	0981	10	IBM selectric typewriter #4268831	1,112.40	459.67
4	1081	5	Desks, credenzas, file cabinets	4,765.12	3,858.65
5	1081	5	2-4 dr file cabinets	645.18	522.46
6	1181	5	Shop vacuum	79.99	63.45
7	1181	5	Heater #1380W	138.93	110.21
8	1181	5	30"x60" desk w/chair	211.89	168.06
9	1181	5	ResusiAnne torso	434.61	344.68
10	1181	5	2 dr file cabinet w/lock	258.29	204.85
11	1181	5	IBM selectric III typewriter #42	1,066.05	791.09
12	1181	5	36' ladder #RG1840	453.81	359.91
13	1181	5	File cabinet, utility cabinet & set steel	623.65	494.62
14	1181	5	Calculator #TI-5040	95.40	75.66
15	1181	5	Polaroid ID camera	2,821.17	2,237.47
16	1181	5	19"x36" refrigerator	256.99	203.82
17	0673	10	B&L microscope #62074-2	607.38	607.38
18	0673	10	B&L illuminator #66193	72.08	72.08
19	0474	10	20x B&L eyepiece for zoom microscope	69.29	69.29
20	0975 u	10	Lab equipment (Presumpscott)	11,010.00	11,010.00
21	1175	5	Demineralizer, dry, hot plate	2,050.51	2,050.51
22	1275	5	H-35 A-R 110V mettler balance	158.00	158.00
23	0176	10	4x4 Denver central crusher	2,040.00	1,998.97
24	0276	10	Spectrophotometer flow-thru meter	2,740.94	2,662.82
25	0576	5	Pullman vacuum cleaner	475.23	475.23
26	0576	10	Equipment sample prep & testing	904.57	856.25
27	0676	10	Fisher acuemet pH meter	243.53	228.46
28	0776	5	Diaphragm vacuum pump	163.95	163.95
29	0776	5	6-Fisher hot plates	992.28	992.28
30	0776	5	12' formica bench	315.79	315.79
31	0478	5	CTN power pump	484.15	484.15
32	0978	5	HP97A calcu #1810A00960	631.54	631.54
33	1281	5	2-calcu #HP33C	170.65	132.50
34	1281	5	3-chairs #GA-45 & 92062	678.01	526.43
35	1281	5	Hoist #BBLH600	259.56	201.52
36	1281	5	Ceiling mounted propane heater	647.48	502.74
37	1281	5	4 dr ltr file #HON314	199.61	154.98
38	1281	5	Bookcase	195.65	151.91
39	1281	5	Chair & typing table	232.78	180.75
40	1281	5	desk calculator #HP33C	62.49	48.53
41	1281	5	2-calculators #HP33C	170.65	132.50



	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	1281	5	Calculator #HP33C	82.35	63.94
2	1281	5	Lanier dictaphone #LA-VPA60-124550	290.37	225.48
3	1281	5	2 Seth Thomas clocks	86.42	67.08
4	1281	5	4 dr file cabinet	182.10	141.40
5	1281	5	Drafting stool & sec chair	239.19	185.72
6	1281	5	5-fule cabinets & 1 credenza	821.74	638.04
7	1281	5	2-1 dr file cabinets	122.57	95.15
8	1281	5	Drafting stool & desk chair	203.31	157.85
9	1281	5	digital tach #84950T120	183.44	142.44
10	1281	5	impact wrench #9545RST	231.75	179.94
11	1281	5	Typing stand	99.80	77.49
12	1281	5	Diagonal eyepiece set	768.59	596.77
13	1281	5	Constant voltage transformer	257.50	199.93
14	1281	5	Hot stick w/case	373.70	290.05
15	0182	10	Micro cassette recorder	154.72	58.77
16	0182	10	2 Snowmobile	1,350.00	512.85
17	0382	10	Hose & valves	300.00	108.97
18	0482	10	36"x18"x85" shelf assembly	1,676.78	595.08
19	0482	10	shelf bookcase #542A	128.24	45.50
20	0582	10	Desk calculator #TI-5135	94.20	32.65
21	0582	10	IBM selectric III #4414541	1,066.05	929.14
22	0582	10	Calculator #HP8513004	95.00	32.92
23	0882	10	Conference table	250.72	80.62
24	0882	10	Pemshotguns #V148004V, #V498287V	370.80	119.23
25	0982	10	2 file cabinets, letter/legal	419.21	131.29
26	0982	10	Shelving w/uprights	2,183.60	683.96
27	1182	10	Comb time lock w/installation	1,131.70	335.61
28	1282	10	Steel bookcase #4174729	392.35	113.10
29	1282	10	Storage cabinet #4107100	138.73	39.98
30	1282	10	Micro cassette recorder	432.96	124.80
31	1282	10	Motorola comm system	30,569.19	8,810.63
32	0383	10	Steel bookcases & storage cabinet	687.59	180.99
33	0383	10	2-4 drawer file cabinets	362.36	95.39
34	0583	10	4 dr & 2 dr file cabinet	280.16	69.05
35	0583	10	Black bookshelf #S42A	98.88	24.35
36	0683	10	4 dr file cabinet & paper shredder	347.52	82.79
37	0683	10	Dictaphone & remote message monitor	857.62	204.30
38	0683	10	2-adjustable height tables	85.47	20.36
39	0883	10	Sharp calculators EL1192X	147.17	32.62
40	0883	10	File cabinet for SQ map tubes	387.25	85.81
41	0883	10	Oak credenza	414.00	91.72
42	0883	10	Typing stand	90.47	20.05

PAGE TOTAL

48,455.57

16,723.81

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.
1	0674	10	Minolta equipment SR-T102 #2031278	594.86	594.86
2	0177	10	Benedetti 5 7878 36x78 desk	754.52	663.87
3	0177	10	Benedetti E 60 7-LSS steno w/42" return	676.37	595.15
4	0177	10	Benedetti Open bookcase	312.83	275.23
5	0177	10	Herman Miller steno chair	189.40	166.65
6	0177	10	Herman Miller executive chair	336.12	295.73
7	0177	10	Herman Miller 2 side chairs	470.41	413.90
8	1276	5	Herman Miller stool - \$412 - walnut	188.63	188.63
9	0277	5	Herman Miller stool #412	182.25	182.25
10	0277	5	2 Harter side chairs	403.65	403.65
11	0277	10	2 Mayline 7769C metal plan file	561.28	489.20
12	0477	10	Benetti open bookcase BC 1436-29	208.04	177.82
13	0477	10	Mayline 7706B drafting table	223.56	191.15
14	0477	5	#82124 Stool	46.06	46.06
15	0177	10	Calculator	479.25	425.72
16	0177	10	Typewriter	345.61	306.97
17	1277	10	Rebuilt IBM selectric *, 11" carriage	517.50	407.90
18	0378	10	Kodak projector camera	195.42	149.14
19	0578	5	Herman Miller 114 side chair #4732	281.00	281.00
20	1080	5	Olympia 501 S/N 608-263-61	138.37	138.37
21	1278	3	furniture (table, chair, bed, sofa, desk)	1,797.45	1,797.45
22	1179	10	Steno chair-Brown-C76BN	114.16	73.83
23	1079	10	Benedetti open bookcase BC1436	366.80	221.87
24	0380	10	Hewlett packard calculator HP2670	325.89	183.55
25	0580	5	Steno chair-Brown HONC76BN	163.69	163.69
26	0780	5	File cabinet	140.35	138.42
27	1180	5	Olivetti copier - SIN111305	3,030.19	2,964.74
28	1180	5	Economy series desk - tan/walnut top	219.56	214.82
29	1180	5	Bookcase - S30A - tan	78.43	76.74
30	1180	5	Four drawer lateral file #6846	896.52	877.15
31	1280	5	Millbrook oak lock desk 859A	239.94	234.29
32	1280	5	Globe executive desk-brown-NSTAHB	199.47	194.77
33	1280	5	4-HON bookcases w/glass doors	666.10	650.41
34	1280	5	Storage cabinet 78x36x18-Con 7818	337.39	329.44
35	0281	10	IBM selectric II #4966815	1,260.18	594.23
36	0281	10	Casette rcrdr #36662 & transcriber #158275	577.53	272.30
37	0481	10	Machine stand #4195	174.73	79.50
38	0881	10	Desks, chairs, credenzas (partial)	1,614.05	680.42

PAGE TOTAL

19,307.56

16,140.87

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0883	10	Calculator TI-5040	77.63	17.20
2	0883	10	Desk, swivel chair & 2 Sharp cal VX1184	554.59	122.88
3	0983	10	2-Sharp calculators VX1184	225.63	48.10
4	0983	10	4-arm chairs	310.50	66.21
5	1083	10	Fairbanks beam type scale	3,373.90	691.26
6	1183	10	Bar stool for scale room	132.34	26.00
7	1283	10	12 gauge pump shotgun	201.06	41.85
8	0283	10	CCTV system	42,485.95	11,328.80
9	0284	10	Washing machine	322.49	44.58
10	0384	10	Digital Rainbow 100+ Computer	9,260.00	1,279.91
11	0284	10	Comm. speaker, microphone & amp	1,571.53	217.22
12	1084	10	(2) Digital Rainbow 100+ computers	16,688.28	2,306.64
13	0284	10	Installation of 80,000 BTU heater	2,726.00	376.79

PAGE TOTAL

77,929.90

16,567.44

	<u>DATE</u>	<u>LIFE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>
1	0872	10	Stereoscope w/binocular & case	694.30	694.30
2	0873	10	Electromagnetic unit EM16	2,734.80	2,734.80
3	0873	10	Panama plug-in station	74.20	74.20
4	0274	10	6816 magnetometer	2,321.84	2,321.84
5	0574	10	Electromagnetic unit EM16 S/N 4355	4,512.08	4,512.08
6	0774	10	GD-101 scintillator	982.51	982.51

PAGE TOTAL

11,319.73

11,319.73

State of Colorado  
DEPARTMENT OF REVENUE  
BUSINESS TAX SECTION

1371 Sherman Street  
Denver, Colorado 80261  
(303) 839-5655  
(1-800-332-2085 Colo. only)

CONSUMER'S USE  
TAX RETURN

PURCHASER: Sunnyside Gold Corporation		
BUSINESS NAME: Gergory B. Sparks, General Manager		
STREET ADDRESS: 484 Turner Drive		
CITY: Durango	COUNTY: La Plata	
STATE: Colorado	ZIP: 81301	
If Out-of-State Taxpayer, give Colorado address:		
Colo. City:	Colo. County:	Colo. Zip:

THIS RETURN IS REQUIRED FROM ALL PURCHASERS OF TANGIBLE PERSONAL PROPERTY (other than Registered Motor Vehicles), UPON WHICH COLORADO RETAIL SALES TAX HAS NOT BEEN PAID, FROM VENDORS WITHIN OR WITHOUT COLORADO. C.R.S. 1973, as amended, 39-26-201 through 39-26-211.

Colo. Tax Acct. No.

**18-01**

PERIOD COVERED November, 1985

DO NOT WRITE IN THIS SPACE

DO NOT USE THIS FORM FOR TAX ON REGISTERED MOTOR VEHICLES

INVOICE DATE	NAME OF VENDOR	ADDRESS	PURCHASES
1. Purchase invoices covering the tangible personal property included in this return.			
Schedule A includes a determination of tangible personal property acquired by Sunnyside Gold Corporation on November 19, 1985 in a purchase of assets from Standard Metals Corporation.			\$
Because of the nature and size of the asset acquisition, taxpayer reserves the right to amend this use tax return when and if a physical inventory or detailed appraisal is completed.			
ATTACH LIST OF ADDITIONAL INVOICES TO THIS FORM.			
2. TOTAL purchase price of tangible personal property stored, used or consumed in Colorado, upon which retail sales tax has not been paid.			\$
Computation of Tax: SEE INSTRUCTIONS ON REVERSE SIDE			
3. Amount of Tax Due. ....			
4. Less Tax Credit. ....			
5. Net Tax Due. .... (7)			
6. Penalty: 10% of Tax .... (1)			
7. Interest: (see back of form). .... (11)			
8. TOTAL Due and Payable for the month(s) of:			\$

I DECLARE, UNDER THE PENALTIES OF PERJURY IN THE SECOND DEGREE, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.

Title  
General Manager

Authorized Signature  
Gregory B. Sparks



REMITTANCE MUST BE IN THE FORM OF CHECK, DRAFT OR MONEY ORDER MADE PAYABLE TO:  
COLORADO DEPARTMENT OF REVENUE

Do not send cash or postage stamps.

(See instructions on reverse side)

## CONSUMERS USE TAX RETURN INSTRUCTIONS

### USE TAX IS DUE IF:

- You have purchased tangible personal property and did not pay sales tax.
- Your items purchased were used, stored, or consumed in Colorado.
- You purchased items without sales tax in Colorado or out of Colorado.

### MOTOR VEHICLES:

- Tax is paid on motor vehicles at the time of purchase or when the vehicle is registered with your county clerk. Do not complete this form for motor vehicle purchase.

### THE TAX RATE IS:

	Tax Rate
• May 1, 1983, through July 31, 1984	3½%
• August 1, 1984, and after	3%

### DUE DATE:

- If your tax due is less than \$300.00 per year, you may file this return once a year with the due date before January 20th of the following year.
- If your tax computed totals to \$300.00 or more at any time, you are to file this return before the 20th of the following month.

### PENALTY AND INTEREST

- Penalty and interest are due on your payment of tax if you file late.
- Penalty for late payment is 10% of tax due.
- Interest and penalty interest for payment is due on amount of line 5 as shown for the following years:

Period	Rate (Annual)	Rate (Monthly)
Prior to 1/1/82	12%	1%
1/1/82 to 12/31/82	28%	2.33%
1/1/83 to 12/31/83	24%	2%
1/1/84 to 12/31/84	18%	1.5%
1/1/85 to 12/31/85	18%	1.5%

- Local Use tax is collected by local authorities.
- There is no RTD (Regional Transportation District) use tax provision.

State of Colorado  
DEPARTMENT OF REVENUE  
BUSINESS TAX SECTION

137 Sherman Street  
Denver, Colorado 80261  
(303) 839-5655  
(1-800-332-2085 Colo. only)

CONSUMER'S USE  
TAX RETURN

PURCHASER: <i>Sunnyvale Gold Corporation</i>		
BUSINESS NAME: <i>Gregory B. Sparks, Gen. Manager</i>		
STREET ADDRESS: <i>484 Turner Drive</i>		
CITY: <i>Durango</i>	COUNTY: <i>La Plata</i>	
STATE: <i>Colorado</i>	ZIP: <i>81301</i>	
If Out-of-State Taxpayer, give Colorado address:		
Colo. City:	Colo. County:	Colo. Zip:

THIS RETURN IS REQUIRED FROM ALL PURCHASERS OF TANGIBLE PERSONAL PROPERTY (other than Registered Motor Vehicles), UPON WHICH COLORADO RETAIL SALES TAX HAS NOT BEEN PAID, FROM VENDORS WITHIN OR WITHOUT COLORADO. C.R.S. 1973, as amended, 39-26-201 through 39-26-211.

Colo. Tax Acct. No.

**18-01**

PERIOD COVERED

*November, 1985*

DO NOT WRITE IN THIS SPACE

DO NOT USE THIS FORM FOR TAX ON REGISTERED MOTOR VEHICLES

## 1. Purchase invoices covering the tangible personal property included in this return.

INVOICE DATE	NAME OF VENDOR	ADDRESS	PURCHASES
<i>Schedule A includes tangible personal property acquired by Sunnyvale Gold Corporation on November 19, 1985 in a purchase of assets from Standard Metals Corporation.</i>			\$
<i>Because of the nature and size of the asset acquisition, taxpayer reserves the right to amend this use tax return when and if a physical inventory and/or detailed appraisal is completed.</i>			
ATTACH LIST OF ADDITIONAL INVOICES TO THIS FORM.			

## 2. TOTAL purchase price of tangible personal property stored, used or consumed in Colorado, upon which retail sales tax has not been paid.

\$

Computation of Tax:

SEE INSTRUCTIONS ON REVERSE SIDE

- |   |    |
|---|----|
| 3. Amount of Tax Due. ....                    |    |
| 4. Less Tax Credit. ....                      |    |
| 5. Net Tax Due. .... (7)                      |    |
| 6. Penalty: 10% of Tax .... (1)               |    |
| 7. Interest: (see back of form), .... (11)    |    |
| 8. TOTAL Due and Payable for the month(s) of: | \$ |

I DECLARE, UNDER THE PENALTIES OF PERJURY IN THE SECOND DEGREE, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS MADE HEREIN ARE TRUE AND CORRECT.

Title  
*General Manager*

Authorized Signature

*Gregory B. Sparks*

REMITTANCE MUST BE IN THE FORM OF CHECK, DRAFT OR MONEY ORDER MADE PAYABLE TO:  
COLORADO DEPARTMENT OF REVENUE

Do not send cash or postage stamps.

(See instructions on reverse side)

## CONSUMERS USE TAX RETURN INSTRUCTIONS

### USE TAX IS DUE IF:

- You have purchased tangible personal property and did not pay sales tax.
- Your items purchased were used, stored, or consumed in Colorado.
- You purchased items without sales tax in Colorado or out of Colorado.

### MOTOR VEHICLES:

- Tax is paid on motor vehicles at the time of purchase or when the vehicle is registered with your county clerk. Do not complete this form for motor vehicle purchase.

### THE TAX RATE IS:

	Tax Rate
• May 1, 1983, through July 31, 1984	3½%
• August 1, 1984, and after	3%

### DUE DATE:

- If your tax due is less than \$300.00 per year, you may file this return once a year with the due date before January 20th of the following year.
- If your tax computed totals to \$300.00 or more at any time, you are to file this return before the 20th of the following month.

### PENALTY AND INTEREST

- Penalty and interest are due on your payment of tax if you file late.
- Penalty for late payment is 10% of tax due.
- Interest and penalty interest for payment is due on amount of line 5 as shown for the following years:

Period	Rate (Annual)	Rate (Monthly)
Prior to 1/1/82	12%	1%
1/1/82 to 12/31/82	28%	2.33%
1/1/83 to 12/31/83	24%	2%
1/1/84 to 12/31/84	18%	1.5%
1/1/85 to 12/31/85	18%	1.5%

- Local Use tax is collected by local authorities.
- There is no RTD (Regional Transportation District) use tax provision.



ASSIGNMENT AND ASSUMPTION AGREEMENT  
(Permits and Licenses)

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (this "Agreement"), dated this 31st day of December, 1981, is by and between GEX COLORADO INC. (herein called "GCI"), a Delaware corporation, CAMBRIDGE MINING CORP. (herein called "CAMBRIDGE"), a Colorado corporation, and CAMEO LAND COMPANY (herein called "CAMEO"), a Delaware corporation (GCI, CAMBRIDGE and CAMEO are herein collectively called "Assignors"), and POWDERHORN COAL COMPANY, a Colorado General Partnership (herein called "Assignee").

1. Conveyance and Assignment. For good and valuable consideration, the receipt, adequacy and sufficiency of which are hereby confessed and acknowledged, and in consideration of the assumption by Assignee of certain of the Assignors' liabilities as set forth below, Assignors, and each of them, hereby assign, transfer, and convey unto Assignee, its successors and assigns forever, all of the right, title and interest of Assignors, and of each of them, in and to all necessary governmental franchises, rights, certificates, permits and licenses which are required to own and operate the properties known as the Roadside and Cameo No. 1 Mines and the associated Unit Train Loadout (the "Permits and Licenses"), including but not limited to the items identified on Exhibit A hereto.

00988

2. Representations and Warranties of Assignors.

Assignors shall warrant and forever defend the Permits and Licenses hereby transferred unto Assignee, its successors and assigns, against all persons claiming or attempting to claim any interest therein. Assignors represent that each of the Permits and Licenses identified on Exhibit A hereto is valid and in good standing as of the date of this Agreement.

3. Assumption. Assignee hereby assumes all

liabilities and obligations under the Permits and Licenses identified on Exhibit A arising after December 31, 1981. Assignee's obligation to assume Assignors' liabilities and obligations is limited to those liabilities and obligations specifically set forth in this paragraph 3. Assignee shall not be required to assume any other liabilities or obligations of Assignors including, without limitation, any liability or potential liability under any pending or threatened litigation against Assignors.

4. Further Assurances.

a. The proper officers and directors of Assignors shall use their best efforts in cooperation with Assignee to obtain the consent of any and all third parties which may be necessary to complete the assignment and transfer to Assignee of the Permits and Licenses. The proper officers and directors of Assignors are fully authorized in the name of Assignors or otherwise to take such actions.

b. Nothing contained in this Agreement shall be construed as an attempt to assign any governmental franchise, right, certificate, permit or license which is in law nonassignable, or not assignable without the consent of third parties (unless such consent shall have been given).

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

GEX COLORADO INC.

ATTEST:

By

C N Bailey  
Vice Pres

CAMBRIDGE MINING CORP.

ATTEST:

By

C N Bailey  
Vice Pres

CAMEO LAND COMPANY

ATTEST:

By

C N Bailey  
Vice Pres

POWDERHORN COAL COMPANY

By Canyon Coal Corp.

By

William Foelger  
President

And by Raven Mining Inc.

By

James B. [Signature]  
President

00990

**EXHIBIT A TO ASSIGNMENT  
AND ASSUMPTION AGREEMENT**  
(Permits and Licenses)

<u>Item</u>	<u>Number</u>
Air Pollution Permits; Colorado Department of Health, Air Pollution Control Division	C-11, 670-1 (FD) C-11, 670-2 (FD) C-11, 670-3 (FD) C-11, 670-4 (FD) C-11, 670-5 (FD) C-11, 670-6 (FD) C-11, 670-7 (FD) C-11, 670-8 (FD) C-12, 703-1 C-12, 703-2 C-13, 073-1 (FD) C-13, 073-2 (FD) C-13, 073-3 (FD)
Conditional Land Use Permit; Mesa County Development Department	
Development and Extraction Mining Permit; Colorado Department of Natural Resources, Mined Land Reclamation Board	77-442
License to Operate a Coal Mine (Operator's Notice of Activity) (Roadside Mine, Cameo Mine No. 1, Unit Train Loadout); Colorado Department of Natural Resources, Division of Mines	
Permits to Store and Use Explosives (Roadside Mine and Cameo Mine No. 1); Colorado Department of Natural Resources	
Radioactive Materials License; Colorado Department of Health	I.D. No. Colo. 304-01F
Site Approval - Cameo Sewage Treatment Plant; Colorado Department of Health	I.D. No. 3352

00991

surface Alteration Permit -  
Unit Train Loadout, Spur  
Crossing; Mesa County Road  
Department

I.D. No. 40

Underground Diesel Permits;  
Colorado Department of Natural  
Resources; Division of Mines

I.D. Nos.

2750 2757 2764  
2751 2758 2765  
2752 2759 2766  
2753 2760 2767  
2754 2761 2768  
2755 2762 2769  
2756 2763 2770  
2771

USGS Mine Plan Roadside Mine;  
United States Geological Survey

I.D. No. C-078049

Water Discharge Permit --  
N.P.D.E.S.; Colorado Department  
of Health, Water Quality Control  
Division

I.D. No. CO-0027146

Public Utilities Commission  
Permit to Operate as a Commercial  
Carrier by Motor Vehicle (Not  
for Hire)

No. M-635

Mine Safety and Health Administration  
Mine Plan (Roadside Mine)

No. 05-00281

Mine Safety and Health Administration  
Mine Plan (Cameo No. 1 Mine)

No. 05-03012

0991

00832

*Original Page 1*

*Bill Robb*

TITLE: SUMMARY - SILVERTON

YEAR 1985

PAGE NO.

<u>PAGE</u>	<u>DESCRIPTION</u>	<u>ASSET COST</u>	<u>ASSET RESV.</u>	<u>DEPREC.</u>
1 3	Mill Buildings	707,573.07,	427,503.22,	56,589.0
2				
3 4	Mill Machinery & Equipment	563,732.16	562,720.40	254.0
4 5		434,151.37	427,246.54	5,728.0
5 6		613,627.07	469,408.82	61,171.0
6 7		587,946.16	279,189.52	59,308.0
7 8		143,262.29	49,036.99	14,326.0
8 9		546,385.54	68,052.55	54,638.0
9 10				
10 11				
11		2,889,104.59,	1,855,654.82,	195,427.0
12				
13 12	Mine Buildings	1,144,709.75,	339,264.79,	73,627.0
14				
15 13	Mine Machinery & Equipment	326,232.29	324,740.95	1,491.0
16 14		133,094.80	132,781.60	313.0
17 15		169,859.48	158,675.33	11,057.0
18 16		221,573.55	185,970.81	35,602.0
19 17		218,803.42	174,606.97	33,972.0
20 18		747,311.19	580,227.63	38,591.0
21 19		904,704.52	312,932.12	69,415.0
22 20		251,286.12	90,544.33	25,128.0
23 21		327,106.47	101,782.87	32,698.0
24 22		286,426.12	147,302.01	27,817.0
25 23		175,177.28	97,183.74	17,517.0
26 24		595,741.72	185,078.69	59,574.0
27 25		511,695.09	92,602.81	51,867.0
28 26		258,776.51	41,799.77	33,518.0
29 27				
30 28				
31		5,127,788.56,	2,626,229.63,	438,566.9
32				
33 29	Office Building	110,971.46,	78,146.74,	4,376.5
34				
35 30	Company Houses	13,500.00,	13,500.00,	-
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

PAGE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 31	Furniture & Fixtures	12,810.42	12,796.40	14.0
2 32		20,948.98	17,713.64	1,257.3
3 33		32,021.57	24,429.79	5,518.1
4 34		44,774.70	34,474.65	5,981.4
5 35		61,570.63	12,101.12	5,239.9
6 36		64,814.84	9,692.52	7,792.9
7 37				
8		<u>236,941.14</u>	<u>111,208.12</u>	<u>25,803.9</u>
9				
10 38	Autos & Trucks	<u>255,977.22</u>	<u>199,329.02</u>	<u>31,179.2</u>
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1262	20	Mill building addition	20,000.00	20,000.00	
2 1274	10	1974 mill building addition	63,664.38	63,664.38	
3 1275	10	1975 mill building addition	277,498.75	249,748.89	27,749.8
4 0580	15	Metallurgical Lab Room	16,988.95	5,662.97	1,132.5
5 0580	15	Dry Room	11,407.24	3,802.40	760.4
6 0580	15	Sampling Room	8,051.77	2,683.90	536.7
7 1180	15	Retaining Wall	137,599.20	37,457.64	9,173.2
8 1281	10	Steel door, with closers	3,378.20	1,013.46	337.8
9 1281	10	Fencing & guard shack	78,623.50	23,587.05	7,862.3
10 0282	10	Additional fencing	6,534.53	1,826.30	653.4
11 0382	10	Steps for guard shack	315.43	86.74	31.5
12 0482	10	Steel stair treads	544.01	145.07	54.4
13 0482	10	4" window glass	54.06	14.42	5.4
14 1082	10	Assay lab	31,197.74	6,759.52	3,119.7
15 1082	10	Retort vault	33,175.31	7,187.98	3,317.5
16 1182	10	Reagent mezzanine extension & monorail	18,540.00	3,862.50	1,854.0
17		<u>1985 Activity:</u>			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

PAGE TOTAL

707,573.07 427,503.22 56,589.2



DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1270	12	Steel tank	480.00	480.00	F
2 1270	20	Concrete floor 60'x10'	5,050.10	4,040.10	252..
3 1170	10	Thickener Tank 32"x316"x104'-Tguage	5,386.90	5,386.90	F
4 0870	10	Ball mill modification	7,790.57	7,790.57	F
5 0769	10	Impact wrench (air)	1,560.45	1,560.45	F
6 0669	10	Mill dust collection system	36,898.93	36,898.93	F
7 0867	10	Crushing plant addition	93,960.07	93,960.07	F
8 1062	8	Mill, crusher plant, sampling plant	234,828.00	234,828.00	F
9 0359	4	Mill equipment-Marcy Shenandoah Corp	143,362.02	143,362.02	F
10 0171	10	Filtrate pump w/8" impeller	612.85	612.85	F
11 0670	12	Roots #710 blower w/15 hp 30 volt motor	1,290.93	1,290.93	F
12 0370	12	Compressor F325 Quincy Tank comp.	731.04	731.04	F
13 0370	12	5 Reagent feeder, clarkson wet single, compt.	950.15	950.15	F
14					
15					
16					
17					
18 0170	15	Ph. meter, mod. 5#34130 801	221.45	220.17	1.
19 0170	15	Scales, std. bal. beam density 2300 GM	67.27	66.79	.
20 1269	15	Balance #V-14767	303.85	303.85	F
21 1269	15	Balance moisture	133.90	133.90	F
22 1269	15	Weights for balance	69.01	69.01	F
23 1269	8	2 Hot plate 24x18	309.00	309.00	F
24					
25 0272 u	10	Jig 12x18 driver equipment	750.00	750.00	F
26 0472	10	Amalgamating barrel, complete	1,028.31	1,028.31	F
27 0472	5	Lodestar elec. chain hoist, 1-ton 1/2 HP	470.85	470.85	F
28 0572	5	DFC motor blower #0-#3m 1x1	146.75	146.75	F
29 0572	10	8x12, simplex mineral jig # - N14685	875.50	875.50	F
30 0772	10	Enclosed motor 100 hp. 440V, rebuilt	1,774.45	1,774.45	F
31 0872	10	Simplex 100 ton jack, w/ram mod #RC1006	749.79	749.79	F
32 1072	10	Toledo, portable scale mod. 18821 FE #7160	1,236.00	1,236.00	F
33 1272	10	Density scale w/pulp container	69.01	69.01	F
34 1272	10	Denver equipment duplex jig size 24"x36"	2,200.00	2,200.00	F
35 0473	6	Equipment transferred from Antler	2,776.75	2,776.75	F
36 0673	10	Serco vibro energy separator #LS74C4444	2,182.57	2,182.57	F
37 0673	5	2-mod. NC4 lightnin mixers	480.61	480.61	F
38 0673	10	167 single pole type transformer	4,832.76	4,832.76	F
39 0673	10	General purpose, 3 breaker	1,431.70	1,431.70	F
40 0673	6	Equipment transferred from Antler	3,559.43	3,559.43	F
41 0673	10	6" LMH 20" Pettibone w/OH motor mount	3,140.63	3,140.63	F
42 0773 u	10	Safe John M. Distel	350.00	350.00	F
43 0773	10	1 1/2" ODS, Type Q valves	823.00	823.00	F
44 1073	10	Cylindrical Tank 6'x8' - open top	574.61	574.61	F
45 1073	10	Adjustable OH electrical motor mount	272.95	272.95	F
PAGE TOTAL			563,732.16	562,720.40	254..

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1073	5	Berke Hoist puller - single line	36.36	36.36	FI
2 1073	10	Denver mech. gold pan, 3 pans & elec motor	1,287.50	1,287.50	FI
3 1073	10	Equipment transferred from Antler	314,915.00	314,915.00	FI
4 0274	10	Equipment transferred from Antler	634.76	634.76	FI
5 0274	10	5 oxygen cylinders	743.15	743.15	FI
6 0274	10	Spencer turbs compressor 20HP	1,951.23	1,951.23	FI
7 0574	10	Analytical Scale M/58/A metter #11239-007	3,861.19	3,861.19	FI
8 0674	10	TEFC motor, 15HP, 1200 R.P.M. #324 U.	538.89	538.89	FI
9 0674	10	Keller, Hy duty, power hack saw	1,236.00	1,236.00	FI
10 0774	10	Barnstead water distilling apparatus	649.17	649.17	FI
11 0774	10	Beckman Electrorate PH meter #105	470.87	-	470.87
12 0774	5	2 Toshiba electric motors	797.78	797.78	FI
13 1174	10	Cheo-jet dust control system #74-804	10,069.28	9,533.24	536.04
14 1174	5	Impact wrench, dresser #WT 1200A	1,508.95	1,508.95	FI
15 1274	10	8x6 bare mill motor controller	9,463.64	9,463.64	FI
16 0175	5	Mod. NC4 lightning mixer	583.95	583.95	FI
17 0175	10	Transformer & pad	322.39	319.75	2.64
18 0275	10	WYE Delta starter for Toshiba	638.62	627.94	10.68
19 0275	10	5 Acetylene cylinders	576.80	548.96	27.84
20 0275	10	Toshiba electric motor 40 H/P	798.43	786.96	11.47
21 0275	5	D-7 cat parts - major repair	10,810.34	10,810.34	FI
22 0375	10	Toshiba capacitor bank	3,024.06	2,984.49	39.57
23 0475	10	Toshiba motor 300 HP 6000	4,274.23	4,131.74	142.49
24 0575	10	SSK - 300 HP coupler	372.60	357.06	15.54
25 0575	10	SSK gear reducer type-C	11,242.00	10,773.58	468.42
26 1075	10	20 HP Toshiba motor TEFC #2867	618.20	566.68	51.52
27 1075	10	20 HP Toshiba motor TEFC #2867	611.62	560.63	50.99
28 1075	10	3 250 KVA transformer	7,165.25	6,568.19	597.06
29 1275	10	5 oxygen & acetylene cylerides	445.48	408.37	37.11
30 1275	10	C-11-5 ASH pump 21" diameter	5,120.00	4,693.33	426.67
31 0176	10	3-50 KVA Delta primary	2,682.12	2,391.53	268.22
32 0276	10	50 HP 1800 RPM motor, 3265 TEPC	1,056.48	933.20	105.68
33 0276	10	75 KVA transformer, dry type	979.52	865.20	97.92
34 0376	10	50 HP 1800 RPM motor, 3265 TEFC	1,041.09	910.91	104.28
35 0376	10	2-combination starters size 3	846.25	740.49	84.66
36 0376	10	21" diameter ASH pump, frame C-11-5	4,698.49	4,111.15	469.64
37 0576	10	Buffalo pump complete replacement	1,093.86	938.89	109.57
38 0576	10	Aerated septic tank	3,367.44	2,895.59	336.62
39 0576	10	Overhead motorbase A20224	289.43	248.39	28.94
40 0576	10	Krebbs cyclone mod. BW With hydraulics	2,391.35	2,052.55	239.35
41 0676	5	2 lightning mixers	684.39	684.39	FI
42 0676	5	Anderson Verse-crimp compression tool	319.30	319.30	FI
43 0776	8	Motorizing NH-SOH Bridge Crane	3,807.20	3,807.20	FI
44 0776	8	8" fusion machine	6,180.00	6,180.00	FI
45 0876	10	Motor controller for Crompton-Parkinson	9,946.71	8,288.92	994.71
PAGE TOTAL			434,151.37	427,246.54	5,728.61

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1076	5	Mod. NE4 lightening mixers	692.21	692.21	FI
2 1076	5	Spring cushioned drumtruck, 1000 LB capacity	209.26	209.26	FI
3 1276	5	Douglas scale weightometer	1,409.40	1,409.40	FI
4 0876	3	Electric range	242.03	242.03	FI
5 0776	10	Rod mill	176,709.96	147,258.32	17,671.6
6 0177	10	Rod mill installation	198,554.06	158,843.28	19,855.6
7 0277	5	2 mod. NCF lightning mixers	663.32	663.32	FI
8 0277 u	10	John Bean Sprayer, Spray gun & air hose	1,575.81	1,234.38	157.4
9 0677	10	7-35v 37.5 sheave	1,416.72	1,062.53	141.6
10 0377	10	5-1200 RPM TELC 25 HP motors	4,506.25	3,492.38	450.6
11 0477	10	Generator anan service 10W220V complete	1,608.86	1,233.49	160.6
12 0577	10	17033 meter W/O 50 STPH scale	181.04	137.26	18.1
13 0577	10	50 load cell capacity reserve	827.59	627.60	82.7
14 0577	10	4F 15/16 gates bushing	114.17	86.60	11.4
15 0577	10	3-3.5v 37.5 gates sheaving	596.74	452.50	59.6
16 0677	10	7-3.5v sheaves	1,365.36	1,024.05	136.5
17 0677	10	2 gallon water still	861.17	695.90	86.1
18 0977	10	Caterpillar tractor	106,331.79	77,030.53	10,633.3
19 0977	10	Electric motor-25 H/P - 1200 R.P.M.	901.25	653.44	90.1
20 1077	10	50 H/P 1800 R.P.M. motor	941.83	674.94	94.1
21 0977 u	10	Crt machine	259.47	185.97	25.9
22 1177	10	auto DC voltage control	6,025.50	4,268.06	602.5
23 1277	10	Cement mixer, spray paint, paper wip	241.15	168.84	24.1
24 1277	10	2 silver streak portable mixers	503.00	352.10	50.3
25 1277	10	Frames & braces scaffolding?	622.80	435.96	62.2
26 1277	10	Misc. parts to rebuild smelter furnace	4,239.92	2,967.93	423.9
27 1277	10	Crt machine ?	61.84	43.26	6.1
28 1277	10	Pulverizer	1,736.54	1,215.55	173.6
29 1277	10	D-34 silver streak portable mixer	505.08	353.28	50.5
30 0278	10	6" Grisbu pinch valve	1,332.82	910.30	133.2
31 0378	10	33 frames & 41 braces scaffolding?	308.00	207.90	30.8
32 0378	10	50 HP-Toshiba 460 motor vac; 1750 RPM; TEFC	946.24	638.69	94.6
33 0478	10	Cab & accessories for #D-7G cat.	2,858.70	1,903.89	285.8
34 0578	10	CH hoist, 1 ton; 1/2 HP; model"H"	675.68	444.84	67.5
35 0678	10	VWR open beam platform balance #11190	351.84	225.74	35.1
36 0678	10	10 cell flotation machine, motors & pumps	46,418.21	30,171.83	4,641.8
37 0778	10	Brush type conveyorbelt cleaner-model #99	895.17	574.39	89.5
38 0778	10	dry feeder mod. #502 w/#520 base	1,486.55	953.77	148.6
39 0878	10	Mark IX core drill, bits, anchors & extensns	3,777.63	2,392.48	377.7
40 0978	10	10" contractors saw	524.95	328.08	52.4
41 1178	10	D.C. Drive Pkg w/480V motor/cooler	4,176.79	2,540.86	417.6
42 1278	10	40' extension ladder	306.79	-	184.6
43 0778	10	Air motor with gauge & U clips	1,230.85	789.87	123.0
44 0379	5	10 ton hydraulic jack #PR10H-	230.62	230.62	FI
45 0479	10	Flotation cells	34,202.11	19,381.19	3,420.2
PAGE TOTAL			613,627.07	469,408.82	61,171.6

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0479	10	Mill Ore bin repair	22,172.09	12,564.19	2,217.1
2 0579	10	Gallery repair	6,816.89	3,806.10	681.6
3 0579	10	Water treatment lab	40,203.99	22,447.23	4,020.4
4 1178	10	25 HP motor 460V	822.97	486.94	82.2
5 1179	10	Electric drum mixer model A101-G-P708	352.15	179.03	35.2
6 1279	10	Screens	12,565.90	6,282.95	1,256.1
7 1279	10	Ball mill foundation	28,301.82	13,618.92	2,830.1
8 1279	10	Pipe line	10,327.27	5,163.65	1,032.1
9 0381	10	Tire chgr, T/U machine, compressor	3,850.00	1,443.64	385.0
10 0180	10	USEM 30HP Ultra Torq white slanter	5,363.93	2,637.25	536.3
11 0180	10	7 1/2 HP - 1200 RPM motor	332.69	163.58	33.2
12 0180	10	2-IHO-160ES centerion heaters-150000 BTU	757.08	372.24	75.7
13 0280	10	Electric chain saw	727.70	351.72	72.7
14 0280	10	Ready heater 150000 BTU	446.25	215.71	44.6
15 0280	10	Milray pump model R122 - 117	532.52	257.38	53.2
16 0380	10	7-13500 Watt radiant heater #H135431	2,451.40	1,164.41	245.1
17 0380	10	1 1/2" S-ODS Hypalon pump	2,046.75	972.53	204.6
18 0480	10	PH meter zerometer IV 34101-370	592.25	276.40	59.2
19 0580	10	DRY feeder model #502	1,828.25	837.97	182.8
20 0580	10	Electric wench AG2800	224.07	102.71	22.4
21 0580	10	Two trailer w/oil filter press	750.00	343.75	75.0
22 0680	10	Falk pinion w/shaft integral	4,151.93	1,868.36	415.1
23 0680	10	Hoist rope 1" 6x25	1,668.60	834.30	166.8
24 0780	10	Toshiba Elect motor (red mill spec)	11,474.83	5,068.04	1,147.4
25 0780	10	Turbo compressor 2040-4-mod	6,832.32	3,017.60	683.2
26 0880	10	Reduced voltage starter-size 4AT	2,420.50	1,048.88	242.0
27 0880	10	PH meter model 70#A	958.67	415.44	95.8
28 0930	10	Labour pump - size AA - type C2	1,365.50	580.34	136.5
29 0930	10	V29 elect laboratory & production oven	3,418.99	1,453.07	341.8
30 1080	10	Centrufugal pump w/st capeller	1,052.22	438.42	105.2
31 1080	10	Centrifical pump model B#45 - RBM	1,227.67	511.54	122.7
32 1080	10	"H" hoist-model H-120-1-60	810.20	337.58	81.0
33 1080	10	9 double tier lockers #430126 & 30121	2,044.45	851.87	204.4
34 1080	5	Feeder Bin	7,358.32	6,131.92	1,226.4
35 1180	5	Journeyman Delux welding set	277.17	226.34	50.8
36 1180	10	1 1/2" Spring assist Hypalon lined pump	2,532.66	1,034.19	253.2
37 1180	10	Vibra screw live BIN w/feeder	5,852.74	2,389.85	585.2
38 1180	10	10-water-tight concentrate boxes	7,055.50	2,881.00	705.5
39 0580	10	Electrical repair	335,852.86	156,731.35	33,585.2
40 1280	10	Worthington pump model D-8	1,039.52	415.80	103.9
41 1280	10	Spectrometer model 475 ABD	16,502.18	6,600.88	1,650.2
42 1280	10	Heavy duty feeder, 1 1/2"	4,552.60	1,821.04	455.2
43 1280	10	Conveyor scale mod WE-12CW	5,917.69	2,367.08	591.7
44 0281	10	Amalgamation barrel w/drive & support	20,545.41	7,875.72	2,054.5
45 0281	10	Orethane, cylinder, liner & gatee	1,567.66	600.91	156.7
PAGE TOTAL			587,946.16	279,189.52	59,308.3

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0281	10	Welder, amptrol & switch	1,268.96	486.40	126.4
2 0381	10	CV-AA 1800 RPM impeller	1,379.17	517.20	137.9
3 0481	10	5-Aiken 13500 W heaters model SH1135431	2,943.04	1,087.53	294.3
4 0481	10	Installation conveyor scale	2,590.92	944.94	259.1
5 0481	10	Cardinal dash 80 w/#2130 printer w/te-4	5,201.50	1,907.25	520.1
6 0581	10	25 KVA transformer #258-317	539.72	193.41	53.9
7 0581	10	T.I. load cell 250 #383118	878.95	315.01	87.8
8 0581	10	ADA compressor #738324	845.98	303.15	84.5
9 0581	10	Pipe & bolt threading machine #41920	1,882.91	674.70	188.2
10					
11 0681	10	Trailer mtd 1000 gal spray unit	6,182.06	2,163.74	618.2
12 0681	10	230v threading mach, mod 535, #41920	1,882.52	658.88	188.2
13 0681	10	Refurbishing of #2FL Assay Furnace	1,078.92	377.62	107.8
14 0681	10	Mod 800 hydromulcher-Windor #1000	11,927.86	4,173.50	1,192.7
15 0681	10	32'x3 11/16"x10' high top open tank machine	32,758.22	11,475.34	3,275.8
16 0781	10	2-propane heaters	1,698.12	580.18	169.8
17 0781	10	I/R pump 3x2x8GTB #0680-810	5,178.37	1,769.55	517.8
18 0781	10	Mettler P-16 top loading bal #11277-39	2,929.15	1,000.81	292.9
19 0781	10	10 ft' mod w/hoist #42400	917.94	313.62	91.7
20 0781	10	#23 solid thickener gear #882-4AAC	7,725.00	2,639.40	772.5
21 0781	10	Centrifugal pump mod 0820	996.13	340.33	99.6
22 0881	10	Parts re conversion of pitch spiral	24,757.23	8,250.92	2,475.7
23 0881	10	Hydraulic lift	461.85	153.97	46.1
24 0881 u	10	Used Duplex mineral jig 24x36	11,163.53	3,721.17	1,116.3
25 0881	10	2-Essex drum & barrel trucks	391.40	130.46	39.1
26 0981	10	7 1/4" skilsaw; l-jig saw	408.95	132.93	40.8
27 0981	10	Aitken heater #SH135431	401.25	130.41	40.1
28 1081	10	2-24" wall exhaust fans #21010K110	709.10	224.55	70.9
29 1081	10	Galed impact wrench #CP-614	2,892.24	915.86	289.2
30 1181	10	1 1/4" sludge pump #48170	514.50	158.64	51.4
31 1181	10	Power saw, plane & skill drill	783.29	241.52	78.3
32 1181	10	10"x18" hand saw #700998	2,821.17	869.87	282.1
33 1181	10	Cupel machine #929-51000	869.84	268.19	86.9
34 1181	10	Grease pump #8551	615.28	189.72	61.5
35 1181	10	Rototec kit 80 #IA57001	1,107.51	341.48	110.7
36 1181	10	PH <sup>+</sup> meter 34103-354	882.10	271.98	88.2
37 1181	10	2-#6 iron retorts; #34-67 w/covers & cla	1,141.03	351.81	114.1
38 1281	10	Wilton vise #1005	519.12	155.73	51.9
39 1281	10	Waterous fire hydrant & rasket	648.20	194.46	64.8
40 1281	10	Dayton motor #5K672	181.83	54.54	18.1
41 1281	10	Blower #7C562	333.87	100.17	33.3
42 1281	10	2HP Toshiba motor	313.12	93.93	31.3
43 1281	10	Belt sander #475-23847	264.40	79.32	26.4
44 1281	10	Hydraulic jack #C-59	59.74	17.91	5.9
45 1281	10	Hoist #LH600	216.30	64.89	21.6
PAGE TOTAL			143,262.29	49,036.99	14,326.9

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0282	10	Toshiba 10 hps rotor	2,286.60	647.87	228.6
2 0382	10	Hot plate	432.60	118.97	43.2
3 0382	10	Fire valve & tank pump	673.78	185.29	67.3
4 0482	10	Fuel tank-500 gal	206.00	54.93	20.6
5 0482	10	1 1/2 ton bebe manual chain hoist	653.38	174.24	65.3
6 0482	10	Flygt B-2066 pump #171-160506	2,438.78	650.35	243.8
7 0482	10	Flygt C-53101 pump #180-170223	2,732.95	728.80	273.2
8 0582	10	120V motor #DC 1-22510	332.50	85.90	33.2
9 1281	10	Electrical repairs	95,404.23	28,621.26	9,540.4
10 0682	10	Balance table	421.78	105.42	42.1
11 0682	10	Radio model #834L01	801.87	200.46	80.1
12 0782	10	Diagonal deck concentrate table	9,194.93	2,221.68	919.4
13 0782	10	Heater core #917	141.58	34.17	14.1
14 0782	10	Die grinder #4278	305.91	73.88	30.5
15 0882	10	Flygt pump #040-070282	1,049.83	244.96	104.9
16 0882	10	Transformer #5422F10254	1,344.15	313.64	134.4
17 0882	10	Hydraulic hand pump	328.06	76.54	32.8
18 0882	10	Moving of scndry rig diester table	7,375.89	1,656.14	737.5
19					
20 1082	10	Hand-held radio	802.01	173.76	80.2
21 1082	10	Loudspeaker telephone set	1,358.02	294.24	135.8
22 1082	10	Fiberglass tank w/frt	767.63	164.38	76.7
23 1182	10	Briggs engine	377.41	78.63	37.7
24 1282	10	Mineral jig #GW-37702	2,521.60	504.32	252.1
25 1282	10	3-12x36 Syntron feeders #F22-CDT	9,384.57	1,876.90	938.4
26 1282	10	Air heater #AF0504	355.07	71.02	35.5
27 1282	10	Air cleaner #M2000-2-82-0206	1,745.85	349.18	174.5
28 0383	10	24x38 conveyor w/intall	13,390.00	2,300.39	1,339.0
29					
30 0483	10	Safe #18770	6,141.34	1,023.57	614.1
31 0583	10	Sterns electromagnet 25x34x22 7/8	3,431.00	544.96	343.1
32 0683	10	PEIC controller	1,964.46	294.67	196.4
33 0683	10	Strip chart recorder	1,712.93	256.94	171.2
34 0783	10	Pull trailer 6'x16' 16000 GVW	3,145.04	445.54	314.5
35 0883	10	OV-18C 203 Volt Oven	638.60	85.15	63.8
36 0883	10	2-loud speaker telephone sets	512.33	68.31	51.2
37 0883	10	1-2 ton CM lodestar SLD electric hoist	1,240.56	165.41	124.0
38 0983	10	Trommel screen	2,758.28	344.80	275.8
39 1283	10	Regrind circuit	88,303.48	8,830.35	8,830.3
40		<u>1984 Activity:</u>			
41 0284	10	Marcy ball mill liners	25,459.04	1,272.95	2,545.9
42 0684	10	100 hp elec motor - crushing plant	5,314.80	265.74	531.4
43 1184	10	Cyanidation system	248,936.70	12,446.84	24,893.6
44		<u>1985 Activity:</u>			
45					
PAGE TOTAL			546,385.54	68,052.55	54,638.57

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0867		Oil house at mine	4,231.18	4,231.18	FI
2 0867		Dry room at mine	16,091.92	16,091.92	FI
3 0666		Timber shed & shutters	29,686.61	29,686.61	FI
4 0666		Pump & pipe lines	5,111.10	5,111.10	FI
5 0659		American tunnel buildings	62,854.31	62,854.31	FI
6 1278	15	Cribbing room	11,507.93	4,603.20	767.2
7 1281	10	Elec fuel pump #NP701 w/pdl	350.20	105.06	35.0
8 1281	15	Water Treatment Plant	832,357.20	166,471.44	55,490.4
9 1281	10	Fencing & guard shack	149,513.68	44,854.11	14,951.3
10 0282	10	Additional fencing	5,426.65	1,351.15	542.6
11 0282	10	CBJ bedding for gates	75.00	21.25	7.5
12					
13					
14 1082	15	Warehouse & treatment plant	26,163.87	3,779.22	1,744.3
15 1083	15	Bird Bath	1,340.10	104.24	89.2
16		<u>1985 Activity:</u>			
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			1,144,709.75	339,264.79	73,627.8

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	1070	10 Drill mat for AQWL equipment	600.00	600.00	FD
02	0870	10 GD wet stoper complete #12	2,085.75	2,085.75	FD
03	0870	10 Stoper RB 83 const #10	1,673.80	1,673.80	FD
04	0870	10 Slusher bucket 0544302 load pack	738.41	738.41	FD
05	0370	12 3 Air tugger beebes 3500-P115-16 w/drum	10,898.43	10,898.43	FD
06	0369	10 12" amp 230 mine fan	417.15	417.15	FD
07	0266	7.5 15 Ton Plymouth Diesel locomotive #6387	16,485.96	16,485.96	FD
08	0265	10 Diesel hydraulic locomotive #6452	30,500.00	30,500.00	FD
09	0463	10 Model JMO 20 ton locomotive #6361	31,703.40	31,703.40	FD
10	1261	8 Sub station & compressor	41,975.78	41,975.78	FD
11	0657	5 Mancha 6 ton diesel locomotive	13,375.00	13,375.00	FD
12	0660	5 2 granby type ore cars	10,743.00	10,743.00	FD
13	1060	5 Mancha 6 ton deisel locomotive	16,197.76	16,197.76	FD
14	0859	5 6 car "whip-D-whip" train loaders	29,962.55	29,962.55	FD
15	0959	5 Compressor	10,262.21	10,262.21	FD
16	0259	5 Michigan loader mdl 85A-Diesel tractor, shovel w/bucket #408D	16,151.54	16,151.54	FD
17	0560	3 2 cord granby type ore cars	11,264.00	11,264.00	FD
18	1171	10 feed legs-Telescopic for RB83 stope	788.98	788.98	FD
19	1171	8 2 24" FS fans, amf 260 w/2-12 H/P motors	2,400.00	2,400.00	FD
20	0971	10 Beebe tugger model 2000 P-20-VES single	2,698.67	2,698.67	
21	0570	12 Air tugger hoist, 500 # rope pull	618.00	618.00	FD
22	1070	12 HNN15 1A double drum air slusher hoist	2,108.61	2,108.61	FD
23	0769	15 <del>Dewalt</del> saw	489.25	453.98	35.2
24	0570	12 Mucking machine <del>Gumco</del> model 12B	3,055.54	3,055.54	FD
25	0170	8 Air tugger hoist, KHV Ingersolrand drum	2,625.98	2,625.98	FD
26	0170	8 Compressor, CP-600, RO2 S/N 76881	7,447.00	7,447.00	FD
27	0570	12 2 AMF 240 fan w/16" connecting piece	1,040.30	1,040.30	FD
28	0370	8 Hoist, air slusher, FF311 joy 3 drum S/N195	2,397.18	2,397.18	FD
29	0170	8 Atlas locomotive, 1.5 ton battery	5,419.79	5,419.79	FD
30	1169	12 Exhaust fan	849.75	849.75	FD
31	0669	12 3 ore cars & rocker dumps	752.72	752.72	FD
32	0668	20 Prosser-submersible pump mdl 5134	818.85	818.85	FD
33	0164	15 McCulluck Chain saw S/N 2770360	134.45	134.45	FD
34	1271	8 2 gardner HKL tugger	3,800.00	3,800.00	FD
35	1271	6 1 HD boltless load pack slusher bucket	1,174.20	1,174.20	FD
36	0172	8 Hobart battery chrgr S/N 3 TR4-1060	710.93	710.93	FD
37	0372	8 HD 30 boltless loadpack Slusher bucket	799.04	799.04	FD
38	0372	8 Self loading level ,cart Zeiss, #750020	1,021.25	1,021.25	
39	0372	10 Yale, load king hand hoist-5 ton	697.10	697.10	FD
40	0472	8 25 HP MM 2-C slusher	5,665.00	5,665.00	FD
41	0572	8 Joy slusher, 30 HP #EP 611-100	2,600.00	2,600.00	FD
42	0572	10 HD feed leg drills #D327, D546, D334	900.00	900.00	FD
43	0572	12 Used Alimak STH-5E raise climber <del>w/teff</del>	19,060.96	17,604.89	1456.0
44	0672	10 2 man cages	3,399.00	3,399.00	FD
45	0772	10 Man trip car (built per instructions)	7,725.00	7,725.00	FD

PAGE TOTAL

326,232.29

324,740.95

1491.3



DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 0772	10	Yale 5 ton load king hand hoist	551.57	551.57	FI
02 0772	10	Yale steel roclay for 5 ton hoist	199.30	199.30	FI
03 0872	10	100 gal. hot water heater	365.19	365.19	FI
04 0872	8	2 cord boltless buckets 48" w/blades	2,348.40	2,348.40	FI
05 0872	10	Man cage	1,699.50	1,694.50	5.0
06 0972	8	Air tugger hoist 2000 # pull S/N 19927	1,390.50	1,390.50	FI
07 1072	8	Ingersol-rand double-drum shusher hoist	2,682.60	2,682.60	FI
08 1072	8	Air tugger hoist 2000 # pull S/N 12608	1,390.94	1,390.94	FI
09 1072	10	2 soderburg AMF fans 16" #240	803.15	803.15	FI
10 1072	10	2 soderburg AMF fans 12" #230	605.89	605.89	FI
11 1072	8	3 ton greensburg battery locomotive	4,024.89	4,024.89	FI
12 0173	5	2 10 ton mine cars (remanufactured)	9,138.00	9,138.00	FI
13 0173	8	C.S. <del>cord</del> slusher bucket	921.85	921.85	FI
14 0273	5	John Beam pump	1,159.78	1,159.78	FI
15 0373	10	2 man cages	3,708.00	3,708.00	FI
16 0373	5	2 ten-ton mine cars (remanufactured)	9,138.00	9,138.00	FI
17 0473	5	2 ten-ton mine cars (remanufactured)	9,138.00	9,138.00	FI
18 0573	10	2 AMF 16" fans #240	807.52	807.52	FI
19 0673	5	1-15 HP holder motor w/drive unit for bean	2,330.10	2,330.10	FI
20					
21 0673	5	Bottom dog skip cage w/safety bridle	1,854.00	1,854.00	FI
22 0873	8	IR tugger mdl H-V A6206	618.00	618.00	FI
23 0873	5	4 used ore cars 24" gauge, 32 cuft.	1,030.00	1,030.00	FI
24 0873	5	Dec. skill saw - mdl #606	212.75	212.75	FI
25 0873	10	Drill column, size 3.5" diam 7" length	128.75	126.65	2.1
26 0357	10	Mdl wh-500 portable compressor SN 182353	10,306.45	10,306.45	FD
27 0873	5	10 ton mine car #62168 (remanufactured)	4,569.00	4,569.00	FD
28 1073	5	24x24 bottom dog skip cage	1,854.00	1,854.00	FD
29 1073	8	B mucker S/N 9294	1,854.00	1,854.00	FD
30 1173	6	Gould 40 cell battery	4,461.66	4,461.66	FD
31 0969	8	Wilder pump m-8 (transfer from Antler)	533.54	533.54	FD
32 1163	10	Cat 922-59A3055 (transfr from Antler)	13,761.88	13,761.88	FD
33 0170	10	Hp 6G A.C. loader	4,033.05	4,033.05	FD
34 1173	10	Soderberg AMF Fan 16"	444.96	426.46	18.5
35 1273	8	2 Eimco mucking machine	3,090.00	3,090.00	FD
36 1273	8	1.5 ton mancha loco. SN4194 & 3A2J 692	3,914.00	3,914.00	FD
37 1273	8	1.5 ton mancha loco. SN3959 & V140A45	3,914.00	3,914.00	FD
38 0174	4	Double drum slusher hoist #MM20	3,093.50	3,093.50	FD
39					
40 0274	4	5 ore cars, grandby type, 24" gauge	6,437.50	6,437.50	FD
41 0274	5	5 transformers-dry type 100KVARHWMW skip	2,646.71	2,646.71	FD
42 0374	8	2 AW 80 Joy Banto air tugger	1,403.15	1,403.15	FD
43 0374	4	2 Double drum slusher hoist 24 MM2C	6,129.15	6,129.15	FD
44 0374	10	Skidded elec pump & pts SN 165904	3,835.07	3,547.47	287.6
45 0374	8	SD mdl HB tugger SN 133101	566.50	566.50	FD
PAGE TOTAL			133,094.80	132,781.60	313.2

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	0374	8 2 6-ton battery loco & 1 4T battery loco	10,450.00	10,450.00	FE
02	0374	5 8540 Alemite pump & prts	444.44	444.44	FE
03	0474	4 Double drum slusher hoist 25MM2C	5,665.00	5,665.00	FE
04	0474	8 HD 40 slusher bucket	3,360.38	3,360.38	FE
05	0474	8 Air hoist GD mdl HK	2,456.55	2,456.55	FE
06	0474	10 GD feed leg machine TFL 83	3,955.20	3,625.60	329.6
07	0574	5 Distance meter w/accessories #13338A00595	4,748.57	4,748.57	FE
08	0574	10 5-dragger BGL74A breathing apparatus	6,750.00	6,131.21	618.8
09	0574	4 2 double drum slusher hoist 24MM2C	6,049.91	6,049.91	FE
10	0574	5 9-60 cu. ft. granby type ore cars 24 ga.	8,343.00	8,343.00	FE
11	0574	10 GD IRB83 stoper drill SN 349443-E8835	2,413.29	2,191.00	221.3
12	0574	10 GD IRB83 stoper drill w/36 Tele-legs	2,193.90	1,992.79	201.1
13	0574	10 2 GD stoper drill w/36" tele legs SN 349	4,387.80	3,986.09	401.7
14	0574	5 Trojan S-1000 blasting machine #20938	334.75	334.75	FE
15	0574	10 Kodak 16mm projector w/screen PO792	720.95	654.91	66.0
16	0574	10 AMF 230 mine fan w/meter	550.24	499.77	50.5
17	0574	8 3 slusher buckets	3,347.11	3,347.11	FE
18	0674	10 5 watt radio w/charger	696.88	627.20	69.6
19	0674	10 2-20" fans w/switches, 1 fan 12" w/switch	1,835.21	1,651.71	183.5
20	0674	10 2 oxygen breathing apparatus #BBG174A	2,781.00	2,502.90	278.1
21	0674	10 1 Theodolite, 1 tripod	3,171.77	2,854.62	317.2
22	0674	10 GD auto wet stoper #349444E833 PO7998	2,193.90	1,974.51	219.4
23	0774	10 2 hydraulic rail benders w/remote contr	1,147.42	1,023.10	124.3
24	0774	5 7 ton ore car w/frame (reconstructed)	3,212.96	3,212.96	FE
25	0774	5 7 ton ore car w/frame (reconstructed)	3,212.96	3,212.96	FE
26	0774	5 Fabricated axles, 36 gal (repaired)	1,515.00	1,515.00	FE
27	0774	8 2 mine scrapers (slusher bucket)	3,359.15	3,359.15	FE
28	0774	10 2 TFL 14 w/tele legs, 2583F w/teles	8,305.92	7,406.10	899.8
29	0874	12 Soderberg 12" fan	705.55	519.87	58.8
30	0874	10 Parts for 922 cat loader #599-305 write up	3,178.71	2,802.13	376.6
31	0174	10 TSG 48 cell battery loco	5,934.22	5,934.22	FE
32	0974	10 1 Feed leg machine w/1" chuck w/tele legs	2,173.30	1,901.63	271.6
33	1074	10 3 Scott timber cars, 2 transformer cars write up	11,566.90	10,024.64	1542.2
34	1074	8 2 double-drum slusher hoist 25mm 2c	6,102.34	6,102.34	FE
35	1074	10 Cab for 922 cat loader write up	765.00	663.00	102.0
36	1174	10 60 T. port. power pump, hose & crane	382.13	327.96	54.1
37	1174	10 2 GD feed leg w/tele legs TFL 83	4,569.08	3,921.81	647.2
38	1174	10 Westinghouse reduced voltage compensator	10,756.29	9,232.49	1523.8
39	1174	10 16" metal lathe w/attachments	1,000.00	858.33	141.6
40	1174	10 3 timber cars, 2 transfer cars write up	11,536.00	9,901.73	1634.2
41	1174	10 GD feed leg machine w/teles legs	2,284.54	1,941.82	342.7
42	1174	10 Transfer car	2,060.00	1,751.00	309.0
43	1174	10 Wiper group for 922 car loader write up	68.85	58.56	10.2
44	0873	10 24" cage w/safety dogs	3,708.00	3,646.20	61.8
45	0175	8 2 drum electric slusher hoist	5,465.31	5,465.31	FE
PAGE TOTAL			169,859.48	158,675.33	11,057.2

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 0175	10	3 GD drills #S-83	2,781.00	2,340.73	440.2
02 0175	10	2 GD drills HRB83	5,067.60	4,265.23	802.3
03 0175		8 H/R tugger model EUL	1,390.50	1,390.50	FD
04 0175	10	1 Banchaw, 1151230 volt motor, magn, contr	1,565.19	1,317.34	247.8
05 0175	10	1 Lincoln, welder (motor welder)P09	593.02	499.09	93.9
06 0175	10	1 GD stoper w/1" chock	2,787.18	2,345.93	441.2
07 0175	4	2 IR 2 drum electric slusher hoist	8,267.88	8,267.88	FD
08 0175	10	4 scott timber cars	10,029.37	8,440.65	1588.7
09 0175	10	Michigan loader repair	12,427.07	9,850.41	2576.6
10 0275	10	1 transfer car	2,472.00	2,060.00	412.0
11 0275	5	2 GD #83 drills w/teles legs & randle	3,410.43	3,410.43	FD
12 0375	10	20 ton cat engine & torge conveyor repair	7,013.77	5,786.40	1227.3
13 0375	4	1 IR double drum slusher hoist	5,119.81	5,119.81	FD
14 0375	5	2 GD #83 drills w/teles leg & hand	3,410.43	3,410.43	FD
15 0375	10	Hetz 500mm range finder	303.85	250.79	53.0
16 0475	10	Elec chain hoist, 2 ton modl R, chain cont	879.37	718.11	161.2
17 0475	5	Chicago pneumatic impact wrench w/1" sq di	996.98	996.98	FD
18 0575	5	Diamond drill, boyles mdl JVA	6,303.59	6,303.59	FD
19 0575	5	Wire line hoist #28742	1,512.53	1,512.53	FD
20 0575	10	GD stoper #RB83	2,787.18	2,252.99	534.1
21 0675	8	Eimco scraper 48" model 600	5,775.12	5,775.12	FD
22 0675	8	Eimco mucker #22 & DB drill	5,150.00	5,150.00	FD
23 0775	10	2 ore cars	17,200.00	13,616.67	3583.3
24 0775	10	Truck cleaner	4,426.40	3,420.55	1005.8
25 0775	5	BS engine 9HP model 233451 SN E919958	311.68	311.68	FD
26 0775	10	GD drill #RB 83	5,574.36	4,413.07	1161.2
27 0875	10	1" rock drill 36" telescopic leg	2,787.18	2,183.81	603.3
28 0875	10	36" telescopic leg	1,459.80	1,143.51	316.2
29 0875	10	Coffin skip w/dog	540.36	423.33	117.0
30 0875	5	John bean pump #420	1,089.74	1,089.74	FD
31 0875	4	GD drill	824.00	824.00	FD
32 0875	2	drum elec slushing hoist	4,068.50	3,186.99	881.5
33 0875	5	John Bean pump Mod #112-B-1	1,719.60	1,719.60	FD
34 0875	10	Air motors	1,260.00	987.00	273.0
35 0975	10	Lodestar chain hoist	871.95	675.80	196.1
36 0975	10	IR 30mm 31C drum slusher hoist	4,558.10	3,532.52	1025.5
37 0975	10	TFL 83 feed leg drill	2,513.20	1,947.73	565.4
38 0975	10	TFL 83 feed leg drill	2,513.20	1,947.73	565.4
39 0975	8	4-HD-40-42 slusher bucket	8,969.24	8,688.98	280.2
40 1075	10	20 ton transmission (Plymouth)	17,965.17	13,423.90	4541.2
41 1075	10	Mark 7 analyses	334.75	256.68	78.0
42 0875	10	2 ore cars	17,200.00	13,473.33	3726.6
43 0975	10	2 ore cars	17,200.00	13,330.00	3870.0
44 1075	10	2 ore cars	17,200.00	13,186.67	4013.3
45 1075	10	3-IR air saws	942.45	722.58	219.8
PAGE TOTAL			221,573.55	185,970.81	35,602.7

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	1075	10 2 coffin cages w/dog assembly	2,987.00	2,290.03	696.9
02	1075	10 TFL 14 GD telescopic feed leg	655.08	502.24	152.8
03	1175	10 RB 83 stoper w/feed leg	2,787.18	2,113.63	673.5
04	1175	10 Diamond drill Z-600-084 mod JVA w/pull	6,154.25	4,667.01	1487.2
05	1175	10 John Bean pump motor #20	1,110.34	842.64	267.7
06	1175	10 2-EUL IR air tugger hoist	2,740.37	2,077.49	662.8
07	1175	10 2 AMF - 240 fans	2,035.28	1,543.43	491.8
08	1175	8 Eimco 630 mucker S/N 6301249	12,875.00	12,204.45	670.5
09	1175	4 GD FL83 drill & leg	1,287.50	1,287.50	FI
10	1275	10 Charging racks w/10 units	1,083.56	812.70	270.8
11	1275	10 3 HD RB83 stopers	8,361.54	6,271.12	2090.4
12	1275	10 5 S83F GD drills	7,432.48	5,574.37	1858.1
13	1275	10 5 TFL 14 GD drill legs	2,620.32	1,965.22	655.1
14	0176	10 583F - Feed leg drill - GD	1,858.12	1,378.04	325.8
15	0176	10 TFL14-feed leg drill - GD	655.08	485.87	163.2
16	0176	10 Chain hoist - 5 ton yale	865.05	641.51	216.5
17	0276	10 Rebuilt flat car	4,231.70	3,113.20	1047.5
18	0276	10 4 coffin cages	2,389.60	1,752.34	597.2
19	0276	5 2 self contained charging racks	802.40	802.40	FI
20	0276	5 John Bean pump mod. W1122B	1,575.90	1,575.90	FI
21	0276	10 IR 2 drum electric slusher hoist	4,168.00	3,056.52	1042.0
22	0276	8 Wire line hoist air motor	1,390.50	1,274.56	115.9
23	0376	8 3 vulcan dev. slusher 25HP	10,957.39	9,724.64	1232.7
24	0376	8 GRR48-450 battery charger	1,632.90	1,479.71	153.1
25	0376	10 2 16" sodenburg fan - AMF 240	2,016.74	1,499.85	466.8
26	0476	8 Vulcan Denver slusher HPDSR	3,605.00	3,229.44	375.5
27	0476	5 9 RB83 rack drills w/teles legs	19,510.26	19,510.26	FI
28	0476	5 12" sodenburg fan	890.95	890.95	FI
29	0576	10 12" sodenburg fan	890.95	632.09	221.8
30	0576	10 Dumping system for 3100 car	1,802.50	1,276.76	450.0
31	0576	10 Beebe hoist	3,789.79	2,684.34	947.0
32	0576	8 EUL tugger IR	1,287.82	1,113.41	174.4
33	0576	12 Caro 320 E. loader	33,725.46	19,907.38	7026.1
34	0776	10 Steel hoist foundation for service raise	3,443.29	2,381.61	860.8
35	0776	10 Timber tongs	908.46	628.37	227.0
36	0876	10 Drill w/1" chuck 36" teles leg	5,789.84	3,856.33	1547.5
37	0976	5 500 KVA weaver transformer	2,576.71	2,576.71	FI
38	1176	3 Aldon car stop hinged type CS-3	359.24	359.24	FI
39	1176	10 TIW man equipment cage	4,635.00	3,051.38	1158.7
40	1276	5 10-ten car - rebuilt	1,820.95	1,820.95	FI
41	1276	10 GD stoper drill #12 w/tele. leg	2,517.32	1,657.22	608.3
42	0177	10 3 rack drills	7,551.96	4,845.86	1887.9
43	0377	10 2 rack drills	5,034.64	3,146.63	1258.6
44	0477	8 Loco Greensburg monitor SR 2414 '58 model	8,240.00	6,351.67	1888.3
45	0477	5 10 ore cars 60 cup & granby type cord cars	25,750.00	25,750.00	FI
PAGE TOTAL			218,803.42	174,606.97	33,972.7

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	0477	5 Sevcon control for 4 ton loco	3,619.38	3,619.38	FI
02	0577	5 Presser pump drip type	1,160.81	1,160.81	FI
03	0777	8 1 loco greensburg monitor w/40 cell batt	7,725.00	6,535.07	1189.4
04	0777	10 2 83F feed leg drills w/TFL 14 leg	4,882.00	2,888.53	1220.4
05	0777	10 2 RB83 stopers w/tele feed leg	5,411.62	3,201.86	1352.4
06	0977	5 1 loco plymouth	35,020.00	35,020.00	FI
07	0977	5 1 loco	1,176.00	1,176.00	FI
08	1077	5 2 RB83 stopers w/teles feed leg	5,411.62	5,411.62	FI
09	1277	5 Steamcleaner	1,756.67	1,756.67	FI
10					
11	1277	5 demineralizer & cartridges	255.84	255.84	FI
12	1277	10 "1" beam jallooy sheet shaft	9,609.33	5,283.35	2404.1
13	1171	8 Feed legs - teles RB83 stope	788.98	788.98	FI
14					
15	0378	5 215-A383 gear puller	386.25	386.25	FI
16	0378	5 CMA-50 manual chain hoist w/12 ft. lift	754.58	754.58	FI
17	0378	5 4 C.S. card slusher buckets	10,411.24	10,411.24	FI
18					
19	0478	5 4 AB83 stopper drills	10,555.44	10,555.44	FI
20	0578	5 6 teles feed leg for Gardner-Dnv #FL83dml	2,186.92	2,186.92	FI
21	0578	5 950 Cat w/extra bucket-2 extra tires	82,801.70	82,801.70	FI
22	0578	5 6 cackleg drills-gardner Dnvr #S83F constr	19,572.06	19,572.06	FI
23	0578	5 Wire <del>cape</del> hoist 10 ton hvy duty #3437665	6,478.70	6,478.70	FI
24	0578	5 Rewired telephone switchboard dial	1,920.00	1,920.00	FI
25	0678	5 1 mine fan-AMF 1600-6-8, 50HP, 1180 R.P.M.	8,184.23	8,184.23	FI
26	0778	5 Flat car for 24" gauge	412.00	412.00	FI
27	0778	5 1120 ft. power cable, blk w/rubber filler	11,614.13	11,614.13	FI
28	0778	5 131SG pumping unit	1,308.34	1,308.34	FI
29	0878	5 T-1-theodolite survey instrumnt #360	4,303.60	4,303.60	FI
30	0878	5 2 muck cars	699.08	699.08	FI
31	0978	5 580' power cable	4,033.52	4,033.52	FI
32	1278	5 Mine telephone system	11,158.00	11,158.00	FI
33	1278	10 Ore dump slab	4,111.37	2,055.70	822.2
34	1278	10 Water transfer system	33,738.16	33,738.16	FI
35	1278	10 Settling Ponds	122,241.10	122,241.10	FI
36	1278	10 Battery storage unit	6,165.34	3,082.65	1233.1
37	0679	5 40 Man trip car	15,862.00	15,862.00	FI
38	0679	5 TD85A Michigan loader transmission Repair	7,904.35	7,904.35	FI
39	1279	10 Power cable drill hole	83,994.10	41,997.00	8399.4
40	1279	10 Power Line	181,880.73	90,940.35	18188.0
41	1279	10 Water supply line	21,821.98	10,911.00	2182.2
42	0180	10 2 1/2" Purifier - PIK - 507	498.52	245.10	49.8
43	0280	10 Hydraulic pump w/gauge 25GPM	1,385.50	669.66	138.5
44	0380	10 2-8"x36" heavy duty air cylinder	3,090.00	1,467.75	309.0
45	0380	10 30" drum for 2500 hoist	11,021.00	5,234.91	1102.1
PAGE TOTAL			747,311.19	580,227.63	38,591.9

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 0380	10	2-Shaeffer air cylinder 7x29x5	1,327.32	630.47	132.0
02 0380	10	F&W centrifugal pump 5HP C21143	818.40	388.74	81.8
03 0380	10	100 HP wound rotor motor 480V	4,170.95	1,981.22	417.0
04 0480	10	Sovgel 10KVA single transformer	515.00	240.33	51.5
05 0580	20	Washington incline shaft retimbering	427,656.35	106,914.10	21382.0
06 0580	10	Combination starter syc 2-A40000L	1,023.99	469.33	102.4
07 0580	10	Dry <del>deeder</del> model 502	1,864.69	854.65	186.4
08 0680	10	Telescopic legs assembly 4D83-4BX	5,649.30	2,542.19	564.9
09 0680	10	MSA Gravicentric supply kit	1,573.33	707.99	157.3
10 0680	10	One HD impact wrench #6518	517.62	232.92	51.7
11 0680	10	Transformer 333KVA	2,472.64	1,112.67	247.2
12 0680	10	Five mucker cars	6,700.00	3,015.00	670.0
13 0780	10	Beebe tugger	26,532.80	11,718.65	2653.2
14 0780	10	Rotor motor 150HP - 440V	5,230.20	2,310.01	523.0
15 0780	10	5-self contained breathing apparatuses	12,746.25	5,629.61	1274.6
16 0780	10	Heavy duty feeder-3 phase motor	4,417.43	1,951.02	441.7
17 0780	10	4-speed governor	1,076.90	475.63	107.6
18 0880	10	Pre coat filter station SN81995-	11,915.00	5,163.17	1191.5
19 0880	10	25cu' lime bin, mod #LB36-25	5,324.73	2,307.37	532.4
20 0880	10	Gould battery charger 48 cells -GRM	1,874.15	812.15	187.4
21 0880	10	Submergible pump 460V-3 phase	1,875.09	812.54	187.5
22 0880	10	Electric motor 125HP mod #SMJS	4,157.92	1,801.76	415.7
23 0880	10	XLE compressor	121,508.67	52,751.88	12150.8
24 0980	10	Pump model 3HSU	1,958.84	831.13	195.8
25 0980	10	3 sludge conveyor - ore-15' & two 1	9,646.98	4,099.97	964.6
26 0980	10	Toshiba motor - size 6AT	16,274.00	6,916.45	1627.4
27 1080	10	3 transformers - oil filled-4160/7200	5,208.57	2,170.25	520.8
28 1080	10	Hoist controller-GE125HP	32,754.00	13,647.50	3275.4
29 1080	10	Seondary disc type brake for hoist	4,429.00	1,845.42	442.9
30 1080	10	Diaphram submergible pump-SN214	1,012.97	422.08	101.2
31 1080	10	Eimco precoat filter station-SN8	49,447.25	20,603.04	4944.7
32 1080	10	4-HD-4D scrapers-Part #05-663	13,848.36	5,770.17	1384.8
33 1080	10	Size 6 reduced voltage combination starter	8,549.00	3,562.08	854.9
34 1080	10	Barnstead still w/2 gallon cutoff	1,605.77	669.08	160.5
35 1080	10	33 single tier lockers	7,363.24	3,068.00	736.3
36 1080	7	Water pump air motor-transf.	1,816.14	1,102.66	259.4
37 1080	7	Mark 9 feed unit & paste KMB	2,862.88	1,738.17	408.9
38 1080	7	Mark 9 base kit eff	1,902.01	1,154.77	271.7
39 1080	7	Joy air tugger AW-80	1,072.50	651.14	153.2
40 1180	10	2 HD-40 scrapers	6,924.18	2,827.38	692.4
41 1180	10	2 air operated grease guns	1,320.20	539.11	132.0
42 1180	10	Oil dielvectric teater & test cell	1,669.98	681.92	167.0
43 80	10	Compressor station	24,490.32	10,580.70	2449.0
44 1080	10	Electrical station -Main level	48,058.65	20,424.95	4805.8
45 1180	10	J-Fluke data logger SN2500009	11,540.95	4,802.75	1154.1
PAGE TOTAL			904,704.52	312,932.12	69,415.6

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	1280	10 2-Battery chargers model 6FM404	3,577.42	1,430.96	357.7
02	1280	10 Neptune mixer model D-2-2-1	785.56	314.24	78.5
03	1280	10 Halgear reagent pump-NG53	1,789.06	715.64	178.9
04	1280	10 500 gallon nalgene tank T020	3,300.47	1,310.47	330.0
05	1280	10 Polyethene tank - T03049	814.09	325.64	81.4
06	1280	10 Centrefugal pump C211435D	884.77	353.92	88.4
07	1280	10 Pump-YA3-TC	291.49	116.60	29.1
08	0281	10 400A, 600V 3 pole dble throw switch	1,293.47	495.84	129.3
09					
10	0381	10 Camelback dumper-F level	2,678.00	1,004.25	267.8
11	0381	10 2 chain saws-Model 1P #293	1,360.12	510.04	136.0
12	0381	10 Chain saw-Model 1p #293	680.06	255.04	68.0
13	0381	10 12' boat & oars	349.17	130.95	34.9
14	0481	10 Frt re battery chgrs #GFM48-450TIC	286.01	104.84	28.6
15	0481	10 3 winches #84MJ 3500P 150-16-2B	772.08	283.07	77.2
16	0481	10 2 30 HP slushr mdl 1-MMSC & 1-MLSC	7,615.71	2,795.78	761.5
17	0481	10 Air operated grease gun	545.44	200.02	54.5
18	0481	10 24 cell 315 amp/hr battery	3,539.08	1,297.65	353.9
19					
20	0481	10 Heath kit convrsn (sevcon contr) #7650-4	3,914.00	1,435.16	391.4
21	0481	10 Heath straight cut machine #507-750-1	1,025.88	376.17	102.5
22	0481	10 Model DC250-MK lincwelder #S-6097	998.07	365.99	99.8
23	0481	10 L.O.V.A. shotcrete machine 2/5HP motor	6,543.59	2,399.32	654.3
24	0481	10 3-1.5"x50' static induction hoses w/fitt	998.07	365.99	99.8
25	0481	10 2-Gunning nozzles #12010	400.90	146.99	40.0
26	0481	10 1.5"x50' feed hose w/fittings	335.97	123.20	33.6
27	0581	10 Rail bender #100-H	2,309.78	827.69	230.9
28	0581	10 3-48 cell battery chgrs FGFM48-450TIO	5,368.65	1,923.79	536.8
29	0581	10 4-cage units #75062	5,314.80	1,904.47	531.4
30	0581	10 2 slushers #4816M & 6554M	14,361.34	5,149.95	1436.1
31	0581	10 Charging rack #463749	669.50	239.91	66.9
32	0581	10 Charging rectifier #464818	865.20	310.03	86.5
33	0581	10 3-Beebe air winches #84MJ3500 P150-16	31,428.60	11,261.95	3142.8
34	0581	10 Canton air power door	7,782.10	2,788.58	778.2
35	0581	10 Caterpillar 950 wheel loader #815143	98,685.33	35,362.25	9868.5
36	0581	10 Nalgear pump model PN2S30-1	1,273.19	456.23	127.3
37	0581	10 25KVA Sylvania transformer #258-31	539.72	193.41	53.9
38					
39					
40	0681	10 115 V drum pump #4280K1	318.00	111.30	31.8
41	0681	10 Neptune mixer #D-2.1-1 w/2 stands	2,460.19	861.07	246.0
42	0681	10 2-slusher conversion units	12,514.50	4,380.08	1251.4
43	0681	10 40 cell battery #K98863K	6,085.24	2,129.82	608.5
44	0681	10 40 cell battery & 2-25 cell batteries	4,768.90	1,669.12	476.8
45	0681	10 6-25 cell & 2 32 cell batteries	11,762.60	4,116.91	1176.2
PAGE TOTAL			251,286.12	90,544.33	25,128.6

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 0681	10	Timken cups	94.75	94.75	FD
02 0681	10	Buss bar kitt #446157	29.36	29.36	FD
03					
04 0781	10	Rd stock steel plates	262.47	89.70	26.2
05 0781	10	Hand pump type Y10-HP w/hose	531.17	181.51	53.1
05 0781	10	Electromagnetic unit #EM-16	4,080.90	1,394.32	408.0
07 0781	10	2-hand trucks model 25-B	312.89	106.92	31.2
08 0781	10	JVA underground air powered drill	10,938.95	3,737.50	1093.9
09 0781	10	426201 elec drill SN502-9095	1,013.83	346.39	101.3
10 0781	10	Boards for powder car	290.57	99.15	29.0
11 0781	10	Fan model CA140DS28x12	9,791.78	3,345.54	979.1
12 0781	10	3-slusher scrapers 05-663-941	11,362.02	3,882.00	1136.2
13 0881	10	Wilton vise #500S	276.51	92.15	27.6
14 0881	10	Lincoln 480 V generator #250MK	998.07	332.71	99.8
15 0881	10	Hydraulic lift truck	461.85	153.97	46.1
16 0881	10	120-hub caps for lake shore cars	1,236.00	412.00	123.6
17 0981	10	Settling pond #4	47,399.52	15,404.85	4739.9
18 0981	10	Washington incline shaft improvements	32,042.40	10,013.25	3204.2
19 0981	10	2-36" steel chutes w/gates	3,502.00	1,138.14	350.2
20 1181	10	Feed leg drill #3882263 w/feed leg	3,584.40	1,105.19	358.4
21 1181	10	250 AC/DC welding maching #K-1053	756.28	233.19	75.6
22 1181	10	Compressor mod 230 #VP8142	1,735.05	534.99	173.5
23 1181	10	A101 electric drum mixer #87083	531.18	163.79	53.1
24 1181	10	Nalgene tank #T02041 w/stand	1,267.53	390.81	126.7
25 1181	10	5-24/SS/13 batttr's #934-324/724/424	13,163.40	4,058.72	1316.3
26 1181	10	Feed wheel housing #02622	1,070.34	330.01	107.0
27					
28 1281	10	3-3 ton side dump ore cars	4,381.79	1,314.54	438.1
29 1281	10	4-rail benders & 5 car stops	5,463.12	1,638.93	546.3
30 1281	10	3 ton side dump ore cars	1,460.60	438.18	146.0
31 1281	10	Stoper #23889 & 1 feed led drill #38	3,584.40	1,075.32	358.4
32 1281	10	30-ore cars	67,980.00	20,394.00	6798.0
33 1281	10	Portable puller #4292B	483.10	144.93	48.3
34 1281	10	Submersible pump #LI050	796.90	239.07	79.6
35 1281	10	Grinder #1021W	519.12	155.73	51.9
36 1281	10	3-Gard Den stopers #23885, 23888, 23890	13,648.90	4,094.67	1364.8
37 1281	10	Rebuild elec motor	5,363.83	1,609.14	536.3
38 1281	10	Refurbish cat engine	16,402.91	4,920.87	1640.2
39 1281	10	4-air tuggers #84MJ-3500P-150-16	49,457.22	14,837.16	4945.7
40 1281	10	2-drills #S3800T	5,871.00	1,761.30	587.1
41 1281	10	IR tangle drill #493-132658	200.85	60.27	20.0
42 1281	10	Rebuilding of 4 3 ton mucker car wheels	3,089.70	926.91	308.9
43 1281	10	Flygt pump #040-070265	930.09	279.03	93.0
44 1281	10	Vise bench chain	143.50	43.05	14.3
45 1281	10	Portable pump #CSRP6011	596.22	178.86	59.6
PAGE TOTAL			327,106.47	101,782.87	32,698.2



DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	1281	10 Set of hooks for snow blade	605.28	181.59	60.5
02	1281	10 2-sevcon conversion kits #7350-3	2,973.98	892.20	297.7
03	1281	10 Hoist #LH300	206.91	62.07	20.6
04					
05	1281	10 10 snow blade #102860	2,650.00	795.00	265.0
06	0871	8 6 ton 1952 Greenberg motor 2" gauge	8,250.00	8,250.00	FI
07	1281	10 Mine car	1,460.60	438.18	146.0
08	0382	10 Gardner Dnvr RB83 stoper #23887	4,549.63	1,251.14	454.9
09	0382	10 Gardner Dnvr RB83 Stopr & Mufflr #23886	4,549.63	1,251.14	454.9
10	0382	10 4 small coffin <sup>k</sup> ships w/safety dogs	5,150.00	1,416.25	515.0
11	0382	10 Sanitary plumbing & tank	4,968.19	1,366.25	496.8
12	0382	10 Carloader #81-J2246 (used)	78,086.88	21,473.90	7808.6
13	0678	10 Compressor-sullair #750 SN38088	31,930.00	20,754.50	3193.0
14	0878	10 Mucking machine; 2 pony battery loco	14,449.16	9,151.16	1444.9
15	0778	10 Chain saw model #261-SN5506016	267.10	171.41	26.7
16	0778	10 2 diaphragm pumps; 1 HP 2 stage welding	491.88	315.64	49.1
17	0777	10 Slurry pump: 2" sandpiper -Mod #SA2-A	782.43	502.04	78.2
18	0778	10 2 purox welding torch bits and welder	456.06	292.66	45.6
19	0778	10 3 Kuhlman transformers-single phase -75KVA	2,258.51	1,449.20	225.8
20	0778	10 Enclosure for Westinghouse AB DEION circuit	160.59	103.06	16.0
21	0778	10 Mucking machine	6,038.00	3,874.40	603.8
22	0778	10 Mancha trammer w/24" gauge	16,132.00	10,351.35	1613.2
23	0778	10 Mancha trammer SN3699	9,437.00	6,055.40	943.7
24	0878	10 Cutler trammer 360 volt reversing starter	2,626.06	1,663.18	262.6
25	0878	10 Glider ball bearing trolleys-4000 lb cap	205.15	129.96	20.5
26	0878	10 Fan 2x3 - 1 vent bag adaptor (16"-24")	1,230.85	779.58	123.0
27	0878	10 3 transforms 1000KVA	3,538.00	2,240.72	353.8
28	0878	10 Westinghouse motor 150HP 720RPM (rebuilt)	5,819.50	3,685.70	581.9
29	0878	10 Viber model VME-10MR elect vibrator	612.85	388.18	61.2
30	0878	10 California switch	42,436.00	26,876.12	4243.6
31	0878	10 15HP air driven fan/1-16" vent bag	1,436.85	910.02	143.6
32	0878	10 Remington #P-1 air saw	613.71	388.66	61.3
33	0978	10 Beebe tugger model 84MJ 3500P650-16-2B	10,052.62	6,172.17	1005.2
34	0978	10 2,A/2-4" ball bearing aneuometer & case	504.00	315.00	50.4
35	0978	10 12B mucking machine	2,060.00	1,287.51	206.0
36	9078	10 4 3 ton side dump granby mine cars	927.00	579.39	92.7
37	0978	10 Grease gun alewrite	605.06	378.18	60.5
38	0978	10 1978 chev P/U ser#1485189808 %	5,049.06	3,155.70	504.9
39	0978	10 Press weld pump Ser# 11772N	679.80	424.89	67.9
40					
41	0978	10 3 55x19 batteries	7,224.50	4,515.30	722.4
42	1078	10 Hand operated megger <del>biddle</del> #21159	503.74	310.62	50.3
43	1178	10 2 1/2 ton truck (6x6) 5spd	2,742.43	1,668.29	274.2
44	1178	10 Barnstead still (2 gal per hr)	1,348.73	820.46	134.8
45	1278	10 15HP motor (1720RPM-480V) Toshiba	356.38	213.84	35.6
PAGE TOTAL			286,426.12	147,302.01	27,817.6

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 0179	10	24" dewalt radial arm saw + 9 saw blades	1,242.99	735.46	124.
02 0179	10	3-oil filled transformers 4160/7200Y	1,276.35	755.24	127.
03 0179	10	Ensley hydraulic cable cutter #E-190	317.29	187.69	31.
04 0179	10	Electric dynamic brake & parts	552.24	326.70	55.
05 0778	10	Loco Battery-495amps-25.55x19	3,656.50	2,346.25	365.
06 0279	10	Universal test set SR#P8016-1953 Md1 RZ-25	2,632.68	1,535.75	263.
07 0279	10	Dynamic Brake for 15HP saw motor	578.72	337.55	57.
08 0279	10	Blasting machine SR#5018	584.53	340.95	58.
09 0279	10	Yale load king hand hoist-hook-type-5 ton	867.67	506.15	86.
10 0279	10	Trolley-5 ton FTP	329.09	191.95	32.
11 0279	10	Battery chrgr-SR#79CS13815	4,420.40	2,578.60	442.
12 0279	10	Ensley hydraulic crimping tool/ft pull	702.67	409.95	70.
13 0379	10	Used caterpillar diesel generator	17,323.89	9,961.24	1732.
14 0379		Englehard diesel exhaust gas purifier-SCR	397.52	228.56	39.
15 0379	10	6-"H"+5-"U" channel iron steel beams	594.90	342.07	59.
16 0479	10	Parts for #85 caterpillar	548.07	306.02	54.
17 0479	10	Test inspect & repair caterpillar generatr	208.00	116.13	20.
18 0479	10	Jay slusher piston motor PA5	1,802.50	1,006.40	180.
19 0479	10	3-Remington air chain saws	1,645.19	918.57	164.
20 0479	10	Gander major "H" submergible pump	1,868.05	1,043.02	186.
21 0479	10	Two speed ensley hand hydraulic pump	213.73	119.32	21.
22 0579	10	Joy compressor SR#96309	17,500.00	9,770.83	1750.
23 0579	10	Low boy flat car	4,001.63	2,234.23	400.
24 0579	10	5-7700' telloride type mine cars	29,983.64	16,740.84	2998.
25 0579	10	HA-2 air tugger	1,914.91	1,069.15	191.
26 0579	10	2-BW beebe winches w/gear guards	4,191.89	2,340.48	419.
27 0579	10	2-oil filled transformer 4160/T20DY	5,200.10	2,903.39	520.
28 0579	10	Electric dynamic brake for saw motor	543.74	503.57	54.
29 0679	10	Battery powered earth tester, accessories	564.31	310.37	56.
30 0579	10	Transfer pump, single phase	348.09	194.36	34.
31 0579	10	300 gallon fuel tank for P/U mount	293.55	163.92	29.
32 0679	10	Atlas Chalmer diesel generator mod 11000	9,991.00	5,495.05	999.
33 0679	10	Bobcat #533 w/bucket	8,015.46	4,408.52	801.
34 0679	10	Low boy flat car - 24" gauge	5,183.27	2,850.81	518.
35 0779	10	2-4'x6"x10" air cylinder	951.17	515.23	95.
36 0779	10	3HSU submersible pump	1,602.24	867.86	160.
37 0779	10	Compact wrench 3/4 drive #9560R	315.18	170.73	31.
38 0879	10	100KVA oil filled transformer	2,972.41	1,585.28	297.
39 0779	10	Plymount diesel mine loco 6 ton R 0780-85	8,240.00	4,463.33	824.
40 0979	10	Size 4 combination starter w/120V control	1,236.00	648.90	123.
41 1179	10	50 telephone dial switchboard	1,500.00	762.50	150.
42 1079	10	John Deere offset backhoe (used)	8,546.90	4,268.04	854.
43 1079	10	Air receiver 60"by120" - 115PSI	2,675.94	1,382.55	267.
44 0979	10	Equipment cage	14,967.96	7,858.20	1496.
45 1079	10	2 Gauld cells (1-25cell AH, 1-48cell AH)	2,674.91	1,382.03	267.
PAGE TOTAL			175,177.28	97,183.74	17,517.7

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01 1079	10	Concrete mixer - MO637120	257.50	133.04	25.7
02 1079	10	25 Wall telephones w/2DHz Line ringer	384.09	198.45	38.4
03 1180	10	2 ton chain hoist	482.92	237.43	48.2
04 0280	10	Cooler kit for joy compressor #00701700	3,468.78	1,676.59	346.8
05 0280	10	2-used slusher buckets 30"	927.00	448.05	92.7
06 0280	10	3HSD submergible pump 5HP-w/power cable	1,553.69	750.95	155.3
07 0280	10	2-8 ton Plymouth loco	26,000.00	12,566.67	2600.0
08 0380	10	Feed tube & feed screw 1 1/2"	867.07	411.87	86.7
09 0380	10	2-Primary oil cutouts gang operated 15V	9,313.26	4,423.81	931.3
10 0380	10	12 single door enclosure	499.20	237.12	49.9
11 0380	10	100 HP rebuilt hoist motor	3,125.60	1,484.66	312.5
12 0580	10	Compressed air receiver 60"x120"	3,025.11	1,386.50	302.5
13 0580	10	Grid Reester tube used w/cont	11,842.94	5,428.00	1184.2
14 1080	10	Land improvements	19,587.60	8,161.50	1958.7
15 0482	10	Submersible sump pump @50644	337.58	90.02	33.7
16 0482	10	5KVA transformer	500.58	133.49	50.0
17 0482	10	2-16" fans-46V	2,626.50	700.40	262.6
18 0582	10	Settling pond addition	4,478.35	1,156.92	447.8
19 0582	10	460V elec welder #902-696	185.35	47.89	18.5
20 0582	10	Overhaul of 125HP hoist wound motor	5,522.86	1,426.75	552.2
21 0582	10	2 cylinder for 950 loader #9K0735	454.69	117.46	45.4
22 0582	10	4-4040 boltless scrapers	17,238.98	4,450.58	1723.9
23 1281	10	Underground electric substation	101,750.33	30,525.09	10175.0
24 1281	10	Electric substation-Surface	173,275.98	51,982.80	17327.6
25 1281	10	feeder cable-G level	45,465.95	13,639.80	4546.6
26 1281	10	Settling Pond	62,332.27	18,699.69	6233.2
27 1281	10	Elec Substation-G level	31,421.56	9,426.48	3142.1
28 0682	10	2-sevcon conv kits #7350-3	3,111.42	775.91	311.1
29 0682	10	2-GE heaters #AF0504	649.01	162.20	64.9
30					
31 0882	10	R-16" fans	2,626.50	612.86	262.6
32 0982	10	2-wing doors	3,457.76	778.02	345.7
33 0982	10	1-I/R compressor #SSR-2000-65041	15,595.62	3,509.00	1559.5
34 1082	10	2-16" fans	2,626.50	569.08	262.6
35 1082	10	Industrial battery	3,911.30	847.44	391.1
36 1082	10	1-3" pump	633.45	137.26	63.3
37 1082	10	3-pmps #180-040544; 180-130043; 010-960004	2,782.03	602.76	278.2
38 1082	10	3-pmps #180-040544; 180-130043; 010-960004	2,963.90	642.18	296.3
39 1082	10	Sump pump #68154-582	633.45	137.26	63.3
40 1082	10	Sumstrand pump #24-2021 motor	13,149.49	2,873.98	1314.9
41 1082	10	Submersible pump #149648	1,184.50	256.64	118.4
42 1082	10	2 ton hoist #CM4834	572.22	123.98	57.2
43 1182	10	Settling pond additions	12,966.98	2,701.46	1296.7
44					
45 1182	10	1-alternator #JG1003	1,951.85	406.65	195.1
PAGE TOTAL			595,741.72	185,078.69	59,574.2

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	1182	10	2-drifter drills #GD93L	18,958.74	3,840.57	1895.8
02	1182	10	500 gal gas tank	309.00	64.38	30.9
03	1182	10	Ind battry #48-9SN-15	3,000.00	625.00	300.0
04	1282	10	Capacitor, transformer & starter	3,002.98	600.58	300.2
05	1282	10	Transmission jack #CFS4H	490.28	98.06	49.0
06	1282	10	Crawler drill #491476	3,703.47	740.70	370.3
07	1282	10	Underground shop	25,756.62	5,151.32	2575.6
08	1282	10	Communication equip wiring	18,186.75	3,637.34	1818.6
09	1282	10	Ore dump additions	21,223.64	4,244.72	2122.3
10	1282	10	6 ton loco	59,766.00	11,951.40	5976.6
11						
12	1282	10	Mini rail jumbo	81,676.55	16,404.76	8167.6
13	1282	10	Air heater #AF0504	355.07	71.02	35.5
14	1282	10	Hydraulic pump	1,017.95	203.60	101.8
15	1282	10	3-14" air chain saws #RE-59-250	2,147.55	429.52	214.7
16						
17	1282	10	Camel back w/hold <sup>ALCO</sup> <del>down</del>	2,781.00	556.20	278.1
18	1282	10	Portable air cleaner #2334	2,729.50	545.90	272.9
19						
20						
21						
22						
23	0283	10	Additional cost air motors	372.07	68.21	37.2
24						
25	0583	10	Rebuilding of slusher	10,816.35	1,712.62	1081.6
26	0583	10	I/R elect 2 drum slusher	7,223.02	1,152.21	722.3
27	0583	10	2-car transformer assemblies #92-791-901	15,347.00	2,429.93	1534.7
28	0583	10	Bean pump #L1182BCDFMC	3,854.81	612.14	385.4
29	0583	10	Slusher bucket #05-706-952	6,031.57	956.98	603.1
30	0583	10	Crawl air rock drill	63,685.93	10,232.13	6368.5
31	0583	10	KD20-28 scraper #05-661-921	5,463.12	865.02	546.3
32	0583	10	30 cell battery	3,530.84	559.02	353.0
33	0683	10	Domac 3 drum flusher (used)	1,242.00	186.30	124.2
34	0683	10	Flygt pump 480 volt SN796005	903.83	135.57	90.3
35	0483	10	ROC 306 crawler drill SN00979A	74,900.00	12,483.33	7490.0
36	0683	10	EG 616 air comp SNARP-317750 & hammers	40,700.00	6,783.33	4070.0
37	0883	10	30 cell industrial battery SN12913 (1-3)	2,844.18	379.23	284.4
38	0883 U	5	2-HD50-48"2-HD40-42" slusher buckets	6,975.00	1,860.00	1395.0
39	0883	10	82595 mod 925 roll groover & power drive	2,287.66	305.03	228.7
40	0883	10	56 cell 75x21 locomotive battery	8,688.83	1,158.51	868.8
41	0883	10	2-15 ton track jacks	594.09	79.21	59.4
42	0883	10	Rigid 16" cutoff saw	1,721.21	224.49	172.1
43	0883	10	GD Jackleg drill w/tele feedleg SN393673	3,136.16	418.16	313.6
44	0883	10	GD Jackleg drill w/tele feedleg SN393672	3,136.16	418.16	313.6
45	0883	10	GD Jackleg drill w/tele feedleg SN389793	3,136.16	418.16	313.6
PAGE TOTAL				511,695.09	92,602.81	51,867.0

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
01	0883	10 GD Jackleg drill w/tele feedleg SN393670	3,136.05	418.15	313.0
02	0883	10 GD Jackleg drill w/tele feedleg SN393671	3,136.16	418.16	313.0
03	0883	10 GD Jackleg drill w/tele feedleg SN393674	3,136.15	418.16	313.0
04	0883	10 Linden Alimak STH-5L Raise climber #629	52,004.03	6,933.87	5200.0
05	0883	10 LM56 Atlas Copco Mucker SNAV078091	21,580.00	2,718.73	2158.0
06					
07	1083	10 G level mainline feeder	2,683.47	313.07	268.0
08	1083	10 Terry tunnel power line	18,871.14	2,201.63	1887.0
09	1083	10 2 flygt pumps	1,816.43	211.92	181.0
10	1083	10 Rhesotat for 6 ton locomotive	672.75	78.50	67.0
11	1083	10 40 cell battery for 4 ton locomotive	4,476.20	522.22	447.0
12	1083	10 Rebuilding of 10 ton ore car	9,922.76	1,157.66	992.0
13	1183	10 20 grid resitors/coils	632.64	68.53	63.0
14	1183	10 60 HP Westinghse Axvian fan	3,101.75	335.87	310.0
15	1283	10 48 cell battery	5,443.07	544.31	544.0
17	1283	10 C level electrical system	28,345.65	2,834.57	2834.0
18	1283	10 E level electrical system	8,296.55	829.66	829.0
19	1073	8 Scraper #HD40-42	921.85	921.85	921.0
20		<u>1984 Activity:</u>			
21	0184	10 50 hp fan and 2 guide vanes	5,539.17	276.96	553.0
22	0184	10 4000 gal. gas tank	672.75	33.64	67.0
23	0284	10 4 3 hp motors for air fans	912.87	45.64	91.0
24	0284	10 Hot water heater	595.06	29.75	59.0
25	0384	10 2 rolling steel doors	3,081.45	154.07	308.0
26	0584	10 Grout pump and mixer with pails	2,468.00	123.40	246.0
27					
28	0883	U 5 Wagner St-2D LHD #260.77(Lakeshore)	74,858.50	19,962.24	14971.0
29	1284	U 5 Joy 2 stage 40hp fan	2,472.06	247.21	494.0
30		<u>1985 Activity:</u>			
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			258,776.51	41,799.77	33,518.0

depreciated 1/yr in yrs of Acquisition (Sustained)

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0867	20	Concrete vaults in office building	5,232.88	5,232.88	F
2 0959	10	Shenandoah warehouse	50,864.15	50,864.15	F
3 0966	10	Quonset type warehouse building	10,000.00	10,000.00	F
4 1271 u	10	Eaton receiver tank	308.80	308.80	F
5 0572	10	1 bolton metal bldg & foundation	800.00	800.00	F
6 0981	10	Warehouse fencing	15,998.28	4,924.65	1,599.0
7					
8 1081	10	Electrical repairs warehouse (A/C 756)	27,767.35	6,016.26	2,776.0
9		<u>1985 Activity:</u>			
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			110,971.46	78,146.74	4,376.5

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0172	10	<del>Filing cabinet</del>	408.10	408.10	F
2 0672	10	<del>Filing cabinet</del>	404.40	404.40	F
3 0872	*10	Stereoscope w/binocular & case	694.30	694.30	F
4 0873	*10	Electromagnetic unit EM16	2,734.80	2,734.80	F
5 0873	*10	Panama plug-in station	74.20	74.20	F
6 0274	10	<del>Toshiba electronic calculator #253069</del>	254.96	254.96	F
7 0274	*10	6816 magnetometer	2,321.84	2,321.84	F
8 0574	*10	Electromagnetic unit EM16 S/N 4355	4,512.08	4,512.08	F
9 0674	10	<del>4 Staror 5-drawer map files #K5340</del>	1,274.83	1,274.83	F
10 1274	10	<del>Coffee table w/formica top</del>	55.00	55.00	F
11 0574	10	<del>drafting supplies</del>	125.13	119.89	5.
12 0774	*10	GD-101 scintillator	982.51	925.19	57.
13 1275	10	<del>Camp furnishings (roberge)</del>	600.00	600.00	F
14 1170	12	<del>IBM electric typewriter #20-666071-1</del>	238.50	238.50	F
15 0770	12	<del>Legal file, 3-drawer, C3D grained mahogan</del>	428.76	428.76	F
16 0470	12	<del>Legal file, 4-drawer, C4D</del>	531.25	531.25	F
17 0170	15	<del>File, insulated, C4D, key locked</del>	485.35	482.41	2.
18 0769	10	<del>Furniture, fixtures &amp; machines</del>	6,642.49	6,642.49	F
19 1069	10	<del>Adding machine calculator</del>	308.69	308.69	F
20 0374	10	Alpha business machine calculator	596.65	596.65	F
21 0474	10	IBM typewriter	674.10	674.10	F
22 0575	10	2 book cases	249.41	238.71	10.
23 0775	10	2 filing cabinets (Frank Eastern)	1,234.52	1,162.49	72.
24 1075	10	Filing cabinet	856.44	785.03	71.
25 0276	10	Typewriter stand, 60x30 desk	712.68	629.56	71.
26 0576	10	Leasehold improvements (amortization)	2,139.87	2,139.87	F
27 0776	10	file cabinet	224.10	188.58	22.
28 0377	10	Lamp & shade - stiffel	162.00	125.55	16.
29 0377	10	Drexel credenza	362.88	281.25	36.
30 0377	10	Cocktail table - Henderson	326.16	252.80	32.
31 0877	10	Baker Knapp sofa	1,723.96	1,264.10	172.
32 0477	10	lamp & shade	115.50	88.55	11.
33 0577	10	IBM selectric typewriter	896.40	679.78	89.
34 1077	10	Chromecraft office chair	204.40	146.48	20.
35 1277	10	Black chrome craft X7H3	177.40	124.18	17.
36 1277	10	3 Burroughs printing calculators	880.88	616.63	88.
37 0977	5	Leasehold improvement	21,104.53	21,104.53	F
38 1270	12	5-drawer map file	277.72	277.72	F
39 0871	10	Toshiba model 1414 S/N 958198	531.48	531.48	F
40 0579	5	IBM typewriter S/N #6242950	972.00	874.80	97.
41 1/81	10	Lateral file, 4dr cabinet-walnut	470.92	184.44	47.
42 0581	10	IBM selectric III typewriter #4165	1,117.80	400.58	111.
43 0581	10	Walnut typing table	156.00	54.60	15.
44 0681	10	3 steno chairs #2505	416.34	145.71	41.
45 0981	10	<del>IBM Selectric typewriter #4248</del>	955.43	310.50	95.
PAGE TOTAL			60,616.76	56,890.36	1,207.1

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1280	5	1981 Olds Cutless 1G3AR68F1BR404332	8,872.02	7,097.60	1,774.4
2 0581	5	<del>Jeep Wagoneer (1977)</del>	1,170.00	817.65	234.0
3 0681	5	1981 Ford Bronco 1FMDU15F6BLA11123	10,118.56	7,082.99	2,023.7
4 0681	5	1981 Ford 260 P/U 1FTHFZ623BPA42966	10,349.32	7,244.51	2,069.8
5		<u>1985 Activity:</u>			
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			30,509.90	22,242.75	6,101.9



DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0881	5	<del>Goldwell Bankers - leasehold improvements</del>	8,993.00	5,995.32	1,798.6
2 1281	10	Office furniture (PARTIAL)	10,000.00	3,000.00	1,000.0
3		<u>1985 Activity:</u>			
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			18,993.00	8,995.32	2,798.6

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0674	10	Minolta equipment SR-T102 #2031278	594.86	594.86	FL
2 0177	10	Benedetti 5 7878 36x78 desk	754.52	597.31	75.4
3 0177	10	Benedetti E 60 7-LSS steno w/42" return	676.37	535.48	67.0
4 0177	10	Benedetti Open bookcase	312.83	247.64	31.2
5 0177	10	Herman Miller steno chair	189.40	149.94	18.9
6 0177	10	Herman Miller executive chair	336.12	266.08	33.6
7 0177	10	Herman Miller 2 side chairs	470.41	372.40	47.0
8 1276	5	Herman Miller stool - #412 - walnut	188.63	188.63	FL
9 0277	5	Herman Miller stool #412	182.25	182.25	FL
10 0277	5	2 Harter side chairs	403.65	403.65	FL
11 0277	10	2 Mayline 7769C metal plan file	561.28	439.68	56.1
12 0477	10	Benetti open bookcase BC 1436-29	208.04	159.47	20.8
13 0477	10	Mayline 7706B drafting table	223.56	171.42	22.3
14 0477	5	#82124 Stool	46.06	46.06	FL
15 0177	10	Calculator	479.25	383.44	47.9
16 0177	10	Typewriter	345.61	276.48	34.5
17 1277	10	Rebuilt IBM selectric I, II" carriage	517.50	362.25	51.7
18 0378	10	Kodak projector camera	195.42	131.90	19.5
19 0578	5	Herman Miller 114 side chair #4732	281.00	281.00	FL
20 1080	5	Olympia 501 S/N 608-263-61	138.37	138.37	FL
21 1278	3	furniture (table, chair, bed, sofa, desk)	1,797.45	1,797.45	FL
22 1179	10	Steno chair-Brown-C76BN	114.16	63.76	11.4
23 1079	10	Benedetti open bookcase BC1436	366.80	189.51	36.6
24 0380	10	Hewlett packard calculator HP2670	325.89	154.80	32.5
25 0580	10	<del>HP85A computer S/N 1951A00958</del>	3,652.96	1,672.96	365.2
26 0580	5	Steno chair-Brown HONC76BN	163.69	150.06	13.6
27 0680	5	<del>16K expansion module for HP85A</del>	420.67	378.59	42.0
28 0780	5	<del>Digital cassette for HP85A</del>	47.93	42.35	5.5
29 0780	5	File cabinet	140.35	123.98	16.3
30 1180	5	Olivetti copier - SIN111305	3,030.19	2,474.66	555.5
31 1180	5	Economy series desk - tan/walnut top	219.56	179.30	40.2
32 1180	5	Bookcase - S30A - tan	78.43	64.07	14.2
33 1180	5	Four drawer lateral file #6846	896.52	732.14	164.3
34 1280	5	Millbrook oak lock desk 859A	239.94	191.96	47.9
35 1280	5	Globe executive desk-brown-NSTAHB	199.47	159.56	39.9
36 1280	5	4-HON bookcases w/glass doors	666.10	532.88	133.2
37 1280	5	Storage cabinet 78x36x18-Con 7818	337.39	269.92	67.4
38 0281	10	IBM selectric II #4966815	1,260.18	483.06	126.0
39 0281	10	<del>12-04 Shredder #2706062 incl stand</del>	1,397.58	535.78	139.7
40 0281	10	Casstte recdr#36662 & transcriber #158275	577.53	221.35	57.7
41 0381	10	<del>2 bookcases S/N 548-AK &amp; latrl file S/N 693L</del>	759.03	286.13	75.9
42 0481	10	Machine stand #4195	174.73	64.09	17.4
43 0681	10	<del>Carpeting for new office</del>	3,171.23	1,186.06	317.1
44 0781	10	<del>30x70" Parsons table</del>	179.57	61.38	17.9
45 0881	10	Desks, chairs, credenzas (PARTIAL)	1,614.05	538.03	161.4
PAGE TOTAL			28,936.53	18,482.14	3,027.1

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1080	7	GRS 100 <sup>SCINIAOMETER</sup> <del>Synalometer</del>	346.67	210.46	49.
2 1080	7	<sup>DIA MEC</sup> <del>Drawee</del> 250 Drill	50,433.13	30,620.10	7,204.
3 1080	7	Drill Parts	445.90	270.73	63.
4 1080	7	Four Channel gamma Ray Spectrometer	4,318.22	2,621.78	616.
5 1080	7	GOS 45/22 Drill Hole Sensor	7,238.27	4,394.67	1,034.
6 1080	7	GSP 25 Portable GR Sensor	1,545.84	938.53	220.
7 1080	7	Model 220 Counter w/cord	1,023.38	621.35	146.
8 1080	7	Model 43-9 Alpha Detector S/N 122	260.00	157.85	37.
9 1080	7	Hydraulic Motor 3715-0378-80	1,952.56	1,185.49	278.
10 1080	7	Hydraulic Motor 3715-3017-80	1,863.49	1,131.39	266.
11 1080	7	Portable Gamma Ray Spectrometer GA31	2,094.35	1,271.56	299.
12 1080	7	Gamma Ray Spectrometer S/N2909	5,733.25	3,480.92	819.
13 1280 U	3	1978 Ford F26SRCA6912	7,127.14	7,127.14	FI
14		<u>1985 Activity:</u>			
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			84,382.20	54,031.97	11,036.4

PAGE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 40	Drilling Equipment	<u>84,382.20</u>	<u>54,031.97</u>	<u>11,036.</u>
2				
3 41	New York Furniture & Fixtures	60,616.76	56,890.36	1,207.
4 42		<u>23,511.91</u>	<u>2,670.34</u>	<u>2,351.</u>
5		<u>84,128.67</u>	<u>59,560.70</u>	<u>3,558.</u>
6				
7 43	Denver Furniture & Fixtures	28,936.53	18,482.14	3,027.
8 44		<u>18,993.00</u>	<u>8,995.32</u>	<u>2,798.</u>
9		<u>47,929.53</u>	<u>27,477.46</u>	<u>5,825.</u>
10				
11 45	Denver Autos & Trucks	<u>30,509.90</u>	<u>22,242.75</u>	<u>6,101.</u>
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

	DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1	1165	4	1966 Ford F-600 F60CR762875	5,678.53	5,678.73	FD
2	0959	3	1959 F800 Ford flatbed F80 F9U48939	7,430.00	7,430.00	FD
3	0273	5	1973 Ford P/U F26YKR02581	4,128.80	4,128.80	FD
4	0873	5	1973 Ford F100 F10YKS 02941	3,044.72	3,044.72	FD
5	0574	u 20	1972 Astra Mobil Home 12'x65' #3252	6,850.00	3,624.79	342.5
6	0874	5	1974 Ford Bronco Wagon U15GLT70498	4,726.67	4,726.67	FD
7	0974	5	1974 Ford Econoline Van E14ANU86536	3,399.00	3,399.00	FD
8	0577	5	1977 Ford P/U F14BLY21409	6,268.01	6,268.01	FD
9	0577	5	1977 Ford P/U F14BRY44729	5,167.77	5,167.77	FD
10	0477	5	1977 Ford P/U F14BRY44730	4,630.00	4,630.00	FD
11						
12	0278	u 3	1973 Ford B75EVS30726 - used school bus	7,725.00	7,725.00	FD
13	0378	u 3	1971 Chevy flatbed CE531P112442	5,068.86	5,068.86	FD
14	0578	5	1978 Ford P/U F14BRBG5520	6,538.44	6,538.44	FD
15	0678	5	1978 Chevy P/U CKL148S192807	6,146.56	6,146.56	FD
16	0778	5	1978 Chevy 3/4 ton 4x4 P/U CKL248J174598	6,939.11	6,939.11	FD
17	0479	u 3	1976 Chevy Suburban CKU166F162187	6,798.00	6,795.00	FD
18	0579	5	1976 Chevy Suburban CKL266F137090	6,386.00	6,386.00	FD
19	0580	5	<del>1972 I.H. Van 106620H309065</del>	2,150.85	2,150.85	FD
20	0980	5	1980 Chevy Blazer CKL18AF147771	10,868.43	9,238.18	1,630.2
21						
22	1280	5	1981 Chevy P/U - 1GCGK24M5BF312641	9,470.12	7,576.08	1,894.0
23	1280	5	1981 Chevy P/U - 1GCGK24M9BS120226	9,413.17	7,530.52	1,882.6
24	1280	5	1981 Chevy P/U - 1GCGK24M3BF323806	9,358.58	7,486.88	1,871.7
25	1280	5	1981 Chevy P/U - 1GCGK24M8BJ115413	9,358.58	7,486.88	1,871.7
26	0581	5	1980 Chrysler Cordoba SH22CAR124283	6,527.11	4,677.79	1,305.4
27	0781	5	1-1981 Chevy P/U 1GCGK24M77BF349514	9,054.22	6,187.05	1,810.8
28	0781	5	1981 Chevy P/U 1GCEK14H6BF343871	9,054.23	6,187.07	1,810.8
29	0781	5	1981 Chevy P/U 1GCGK24M1BF345006	9,458.02	6,462.98	1,891.6
30	0881	5	1981 Chevy P/U 1GCGK24M2BS178131	9,549.90	6,366.62	1,909.9
31	0881	5	1981 Chevy Blazer 1G8EK18H2BF133210	9,736.59	6,491.08	1,947.3
32	0981	5	1973 Bus 13672E-H47685	3,965.50	2,577.57	793.1
33	1081	5	1981 Chev P/U 1GCGK24M9BF392624	9,592.95	6,075.53	1,918.5
34	1281	5	1982 Chev P/U 1GCGK24M2CJ104201	11,351.63	6,810.99	2,270.3
35	1082	5	1982 Ford Bronco 1FMDU15G8CLA37460	12,864.89	5,074.79	2,572.9
36	1082	5	1982 Ford P/U 1 FTD14G7CPA32789	10,197.00	4,418.70	2,039.4
37	1282	5	1974 IHC Bus 13672DHA44811	3,540.00	1,416.00	708.0
38	1282	5	1974 IHC Bus 13672DHA45107	3,540.00	1,416.00	708.0
39			<u>1985 Activity:</u>			
40						
41						
42						
43						
44						
45						
PAGE TOTAL				255,977.22	199,329.02	31,179.2

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0883	10	Calculator TI-5040	77.63	10.35	7.3
2 0883	10	Desk, swivel chair & 2 Sharp cal VX1184	554.59	73.95	55.4
3 0983	10	2-Sharp calculators VX1184	225.63	28.20	22.5
4 0983	10	4-arm chairs	310.50	38.82	31.0
5 1083	10	Fairbanks beam type scale	3,373.90	393.62	337.3
6 1183	10	Bar stool for scale room	132.34	14.33	13.2
7 1283	10	12 gauge pump shotgun	201.06	24.11	20.1
8 0283	10	CCTV system	42,485.95	7,580.72	4,248.8
9					
10		<u>1984 Activity:</u>			
11					
12 0284	10	Washing machine	322.49	16.13	32.2
13 0384	10	Digital Rainbow 100+ Computer	9,260.00	463.00	926.0
14 0284	10	Comm. speaker, microphone & amp	1,571.53	78.58	157.1
15 1084	10	(2) Digital Rainbow 100+ computers	16,688.28	834.41	1668.8
16 0284	10	Installation of 80,000 BTU heater	2,726.00	136.30	272.6
17		<u>1985 Activity:</u>			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			77,929.90	9,692.52	7,792.9

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 1281	5	Calculator #HP33C	82.35	49.41	16.
2 1281	5	Lanier dictaphone #LA-VPA60-124550	290.37	174.24	58.
3 1281	5	2 Seth Thomas clocks	86.42	51.84	17.
4 1281	5	4 dr file cabinet	182.10	109.26	36.
5 1281	5	Drafting stool & sec chair	239.19	143.52	47.
6 1281	5	5-file cabinets & 1 credenza	821.74	493.05	164.
7 1281	5	2-1 dr file cabinets	122.57	73.53	24.
8 1281	5	Drafting stool & desk chair	203.31	121.98	40.
9 1281	5	digital tach #84950T120	183.44	110.07	36.
10 1281	5	impact wrench #9545RSR	231.75	139.05	46.
11 1281	5	Typing stand	99.80	59.88	19.
12 1281	5	Diagonal eyepiece set	768.59	461.16	153.
13 1281	5	Constant voltage transformer	257.50	154.50	51.
14 1281	5	Hot stick w/case	373.70	224.03	74.
15					
16 0182	10	Micro cassette recorder	154.72	45.12	15.
17 0182	10	1 Snowmobile	1,350.00	393.75	135.
18 0382	10	Hose & valves	300.00	82.50	30.
19 0482	10	36"x18"x85" shelf assembly	1,676.78	447.15	167.
20 0482	10	shelf bookcase #542A	128.24	34.19	12.
21 0582	10	Desk calculator #TI-5135	94.20	24.34	9.
22 0582	10	IBM selectric III #4414541	1,066.05	835.09	106.
23 0582	10	Calculator #HP8513004	95.00	24.54	9.
24 0882	10	Conference table	250.72	58.50	25.
25 0882	10	Pemshotguns #V148004V, #V498287V	370.80	86.52	37.
26 0982	10	2 file cabinets, letter/legal	419.21	94.31	41.
27 0982	10	Shelving w/uprights	2,183.60	491.32	218.
28 1182	10	Comb time lock w/installation	1,131.70	235.77	113.
29 1282	10	Steel bookcase #4174729	392.35	78.48	39.
30					
31 1282	10	Storage cabinet #4107100	138.73	27.74	13.
32 1282	10	Micro cassette recorder	432.96	86.60	43.
33 1282	10	Motorola comm system	30,569.19	6,113.84	3,056.
34 0383	10	Steel bookcases & storage cabinet	687.59	120.33	68.
35 0383	10	2-4 drawer file cabinets	362.36	63.42	36.
36					
37 0583	10	4 dr & 2 dr file cabinet	280.16	44.33	28.
38 0583	10	Black bookshelf #S42A	98.88	15.63	9.
39 0683	10	4 dr file cabinet & paper shredder	347.52	52.13	34.
40 0683	10	Dictaphone & remote message monitor	857.62	128.64	85.
41 0683	10	2-adjustable height tables	85.47	12.82	8.
42 0883	10	Sharp calculators EL1192S	147.17	19.63	14.
43 0883	10	File cabinet for SQ map tubes	387.25	51.64	38.
44 0883	10	Oak credenza	414.00	55.20	41.
45 0883	10	Typing stand	90.47	12.07	9.
PAGE TOTAL			48,455.57	12,101.12	5,239.9

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0881	5	Desk & chair	85.00	56.68	17.0
2 0981	5	Mosler safe #H282420-FB	6,150.10	3,988.66	1,230.0
3 0981	10	IBM selectric typewriter #4268831	1,112.40	361.53	111.0
4 1081	5	Desks, credenzas, file cabinets	4,765.12	3,017.90	953.0
5 1081	5	2-4 dr file cabinets	645.18	408.62	129.0
6 1181	5	Shop vacuum	79.99	49.33	16.0
7 1181	5	Heater #1380W	138.93	85.69	27.0
8 1181	5	30"x60" desk w/chair	211.89	130.67	42.0
9 1181	5	Resusianne torso	434.61	268.00	86.0
10 1181	5	2 dr file cabinet w/lock	258.29	159.28	51.0
11 1181	5	IBM selectric III typewriter #42	1,066.05	328.71	524.0
12 1181	5	36' ladder #FG1840	453.81	279.84	90.0
13 1181	5	File cabinet, utility cabinet & set steel	623.65	384.58	124.0
14 1181	5	Calculator #TI-5040	95.40	58.83	19.0
15 1181	5	Polaroid ID camera	2,821.17	1,739.71	564.0
16 1181	5	19"x36" refrigerator	256.99	158.48	51.0
17					
18 0673	10	B&L microscope # 62074-2	607.38	607.38	FI
19 0673	10	B&L illuminator # 66193	72.08	72.08	FI
20 0474	10	20x B&L eyepiece for zoom microscope	69.29	69.29	FI
21 0975 u	10	Lab equipment (Presumpscott)	11,010.00	10,184.25	825.0
22 1175	5	Demineralizer, dry, hot-plate	2,050.51	2,050.51	FI
23 1275	5	H-35 A-R 110V mettler balance	158.00	158.00	FI
24 0176	10	4x4 Denver central crusher	2,040.00	1,819.00	204.0
25 0276	10	Spectrophotometer flow-thru meter	2,740.94	2,421.12	274.0
26 0576	5	Pullman vacuum cleaner	475.23	475.23	FI
27 0576	10	Equipment sample prep & testing	904.57	776.45	90.0
28 0676	10	Fisher acuemet PH meter	243.53	206.98	24.0
29 0776	5	Diaphragm vacuum pump	163.95	163.95	FI
30 0776	5	6-Fisher hot plates	992.28	992.28	FI
31 0776	5	12' formica bench	315.79	315.79	FI
32 0478	5	CTN power pump	484.15	484.15	FI
33 0978	5	HP97A calcu #1810A00960	631.54	631.54	FI
34 1281	5	2-calcu #HP33C	170.65	102.39	34.0
35 1281	5	3-chairs #GA-45 & 92062	678.01	406.80	135.0
36 1281	5	Hoist #BBLH600	259.56	155.73	51.0
37 1281	5	Ceiling mounted propane heater	647.48	388.50	129.0
38 1281	5	4 dr ltr file #HON314	199.61	119.76	39.0
39 1281	5	Bookcase	195.65	117.39	39.0
40 1281	5	Chair & typing table	232.78	139.68	46.0
41 1281	5	desk calculator #HP33C	62.49	37.50	12.0
42 1281	5	2-calculators #HP33C	170.65	102.39	34.0
43					
44					
45					
PAGE TOTAL			44,774.70	34,474.65	5,981.0



DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0379	5	United arm chair - W120-brwn	179.74	179.74	FI
2 0479	5	2 Russet chairs - E4-23-RST-FS	204.22	204.22	FI
3 0479	5	Haskell left hand steno desk	398.09	398.09	FI
4 0479	5	United W120 Swival arm chair	179.74	179.74	FI
5 0479	5	Work table E4-8710-WB	225.31	225.31	FI
6 0779	5	Guest chair E4-23-RST-KS	283.45	283.45	FI
7 0580	5	HP85 Personal computer #2013A042	3,991.26	3,658.65	332.6
8 0780	5	file cabinet	459.84	406.20	53.6
9 1080	5	Steno chair brwn - UN1S22BN	80.34	66.96	13.4
10 1180	5	2-Four drawer files-1 legal/1 ltr	401.63	328.01	73.6
11 1180	5	IBM correcting selectric typewritr SIN 501	1,210.25	988.37	221.8
12 1180	5	Arien snow blower Model 824	950.14	775.96	174.2
13 1180	5	Bookcase-Walnut HA-1160NY-WA	201.03	164.19	36.8
14 1180	5	Swivel chair-Blk/Walnut-KINA12W2	346.88	283.30	63.6
15 1180	5	Center Drawer-Walnut LEH19CD-1	109.35	89.30	20.0
16 1180	5	Double ped walnut desk LEH19CD-72	455.65	372.11	83.5
17 1180	5	Credenza-walnut LEH19CZ66	427.63	349.25	78.4
18 1180	5	Four drawer file SF3441	190.67	155.70	34.9
19 1180	5	Desk LEH 19/SF-45	308.67	252.06	56.6
20 1280	5	Executive Dsk 72"x36" tropic sand #330	419.37	335.48	83.9
21 1280	5	Secretarial desk #32976L w/work return	498.31	398.49	99.8
22 1280	5	S&W44 special #49894 w/Bianchi	531.06	424.84	106.2
23 1280	5	Swival chair-brn & walnut #12W2163	331.90	265.52	66.4
24 0381	5	IBM selectric III typewriter #5055	1,066.05	719.59	213.5
25 0481	5	3-4 drawer file cab #E-4-314C-K	682.82	500.75	136.1
26 0481	5	Desk calculator TI-5040	120.03	88.03	24.0
27 0581	5	2-Lanier hand-held dictaphones	229.00	190.81	38.2
28 0581	5	Omni desk transcriber w/telephone adaptor	438.04	313.93	87.1
29 0581	5	floor machine #FM1500	895.31	641.62	179.7
30 0581	5	4 dr letter size file cabinet	218.76	156.80	43.0
31 0581	5	Sharp calculator mod QS-2157 #0500804	138.59	99.33	27.3
32 0581	5	2-6x9 dbl dr card cabinets #E-8F6916-0	104.94	75.22	20.7
33 0581	5	1-Sharp calculator #01014957	114.43	82.04	22.4
34 0681	5	Vacuum cleaner tank & attachments	980.61	686.42	196.2
35 0681	5	Drafting table #64-0380	719.52	503.65	143.9
36 0681	5	Baseline type drafting machine #60	247.42	173.18	49.3
37 0681	5	6-desks #10191; 3 dsks #10171; 4 chrs #GB	4,799.36	3,356.55	958.8
38 0781	5	Desks, chairs, tables, credenzas	6,517.59	4,453.71	1,303.9
39 0781	5	Drafting chair	128.79	88.03	25.0
40 0781	5	IBM selectric III typewriter #42	1,066.05	728.48	213.6
41 0781	5	2-legal size file cabinets	411.28	281.08	82.2
42 0881	5	Drafting machine #60-0040	242.05	161.35	48.7
43 0881	5	12 drawer cabinet #FT480	271.24	180.83	54.4
440881	5	2-bkcases #SN30A & pendaflex file	245.16	163.45	49.7
45					
PAGE TOTAL			32,021.57	24,429.79	5,518.9

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0774	10	Tyfany #RD-3000-SD roll top	75.40	75.40	FI
2 0774	10	HP Calculator w/survey Pac #1333A12304	869.40	869.40	FI
3 0774	10	<del>5 piece dinette set</del> , 3 chests 1 lamp-table	533.96	533.96	FI
4 0874	10	2 desks, 4 arm chairs, 4 stack chairs	930.34	930.34	FI
5 0874	10	3 tube roll files, depth 43 7/8	285.16	285.16	FI
6 1074	10	3 chairs HE# 33GD-FS	240.25	240.25	FI
7 1174	10	IBM model 72 Typewriter #723100-423941	225.00	225.00	FI
8 0175	10	Leitz Polarizing microscope	3,657.53	3,627.03	30.5
9 0275	10	Chair	45.90	45.11	.7
10 0375	10	Pocket calculator & application	742.25	723.78	28.4
11 0575	10	swivel arm chair E4-20-OLE-FS	108.25	103.78	4.4
12 0675	10	4 drawer file cabinet E4-214CB	114.72	108.97	5.7
13 0675	10	Drafting table 60"x37 1/2" #64-0399	221.31	210.24	11.0
14 0675	10	5 drawer unit 55-5/16"x44 1'2"x15 3/8"	341.82	324.71	17.1
15 0775	10	Commercial vacuum cleaner	284.28	267.72	16.5
16 0875	10	HP calculator	128.75	120.21	8.5
17 0875	10	HP calculator	128.75	120.21	8.5
18 0975	10	30 gal. electric water heater	101.06	93.52	7.5
19 1275	5	TV set	442.89	442.89	FI
20 0276	10	HP 65 calcu	818.85	723.32	81.8
21 0276	10	1 lot of furniture for watchman's	1,144.56	1,011.08	114.4
22 1076	10	2 legal filing cabinets	570.44	465.82	57.0
23 1076	10	files-	77.25	62.48	7.7
24 0577	10	Survey pac 97-13175 HP670390 calculator	437.23	331.55	43.7
25 0777	10	Sunar double pedestal desk	360.50	267.37	36.0
26 0777	10	United W120AC swivel chair	162.74	120.67	16.2
27 0777	10	Haskel PF7422 blk 2 drawer legal file	131.84	97.75	13.1
28 0677	10	Hon bookcase 4548AB	90.95	68.25	9.1
29 0677	10	Hon bookcase door 4B28B	45.34	33.98	4.5
30 0677	10	File cabinet 4214CB	149.35	112.05	14.9
31 0977	10	HP calculator	659.63	478.22	65.9
32 1277	10	Calculator	149.07	103.99	14.9
33 1277	10	Credenza	386.25	270.41	38.6
34 0478	10	Five drawer cabinet	569.74	379.42	56.9
35 0478	10	Mailing machine	1,637.70	1,090.70	163.7
36 0578	10	Programmable calculator	609.81	401.45	60.9
37 0678	10	Wet-dry vacuum cleaner ind mod #84B5	267.27	173.30	26.7
38 0778	10	IBM selectric typewriter #3833732	885.80	568.38	88.5
39 0778	10	Unitron inverted Metallurgical microscope	2,023.95	1,312.08	202.4
40 0279	5	Bookcase - E4-S30A-K	69.83	69.83	FI
41 0979	5	Bookcase E4-S42E-K	111.93	111.93	FI
42 0379	5	Bookcase E4-S42E-K	111.93	111.93	FI
43					
44					
45					
PAGE TOTAL			20,948.98	17,713.64	1,257.1

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0969	10	Legal file, 2-drawer w/ lock #3W60129N	59.31	45.29	14.0
2 0570	12	5 door Hamilton, Gray cabinet	260.82	260.82	FI
3 0270	12	Chair 5538 Wicco	25.24	25.24	FI
4 0270	12	Chair 5538 Wicco	25.24	25.24	FI
5 0769	12	Stool 14 & 18	18.13	18.13	FI
6 0569	10	Stool regal 668T	38.37	38.37	FI
7 0469	10	Vemco drafting table V73904	158.62	158.62	FI
8 0569	10	Plan hold file 27B51-30	153.26	153.26	FI
9 0569	10	Lamp, Dayon gray 2134	82.41	82.41	FI
10 0569	10	Hamilton 5152	198.79	198.79	FI
11 0569	10	Hamilton 43J5 table	203.94	203.94	FI
12 0569	10	Hamilton 41J6 table	261.62	261.62	FI
13 0569	8	IBM model B typewriter #320623	257.50	257.50	FI
14 0469	5	Adding maching	128.75	128.75	FI
15 0966	20	Cole fireproof #AF-29 legal size file	325.27	325.27	FI
16 0157	10	Filing cabinet	372.05	372.05	FI
17 0872	10	Toshiba 1414 #959568	448.05	448.05	FI
18 1072	10	HP Model 35 calculator #1230A81	406.85	406.85	FI
19 1172	10	HP Model 35 calculator #1249A-04064	406.85	406.85	FI
20 0273	10	HP Model 35 calculator #1302A31	406.85	406.85	FI
21 0773	10	Nikon variable M&H stereoscope #484	414.25	414.25	FI
22 0773	10	IBM selectric II typewriter #2217807	614.80	614.80	FI
23 0674	10	Flexo desk lamp	36.93	36.93	FI
24 1073	10	35A pocket calculator #1302A89780	303.85	303.85	FI
25 0672	10	Toshiba 1414 # 959568	392.95	392.95	FI
26 0474	10	HP Model 45 calculator & case	400.55	400.55	FI
27 0474	10	2 mattresses, box springs & frames	209.67	209.67	FI
28 0474	10	139 yds carpet & adhesive	1,520.31	1,520.31	FI
29 0474	10	Alma desk 1760-66F walnut	313.21	313.21	FI
30 0474	10	2 5484SD bookcase (Kistler-Kwill)	115.08	115.08	FI
31 0574	10	56E-OTN customer 1072 KD bookcase	106.96	106.96	FI
32 0474	10	5 chairs, 6 guides & 1-6000 bkran	383.26	383.26	FI
33 0574	10	<del>Burning</del> copy machine PD80 #1579	1,386.75	1,386.75	FI
34 0574	10	3 United C232 chair (Kistler Kwill)	177.37	177.37	FI
35 0574	10	United C232 chair (Kistler Kwill)	59.12	59.12	FI
36 0574	10	3 HOW-3 drawer 313 B3 file cabinet	262.77	262.77	FI
37 0574	10	220 E-FS steno chair (Kistler Kwill)	80.22	80.22	FI
38 0574	10	HP field case (8200 6-A)	20.09	20.09	FI
39 0574	10	1 guest armchair, step stool, chair mat	134.07	134.07	FI
40 0674	10	4 cabinets	171.24	171.24	FI
41 0674	10	3-walnut Karmen cabinets	152.93	152.93	FI
42 0674	10	Counter top for office	68.54	68.54	FI
43 0674	10	Dual-trace triggered Sweep oscillascope	545.85	545.85	FI
44 0674	10	Steno desk & walnut credenza	458.65	458.65	FI
45 0674	10	Machine stand #08-0055	243.08	243.08	FI
PAGE TOTAL			12,810.42	12,796.40	14.0

DATE	LIFE	DESCRIPTION	ASSET COST	ASSET RESV.	DEPREC.
1 0359	10	Small House in Silverton	5,000.00	5,000.00	F
2 0360	8	House, block #43, lots 23&34, 969 <del>Lace</del> <sup>REESE</sup> St.	8,500.00	8,500.00	F
3		<u>1985 Activity:</u>			
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
PAGE TOTAL			13,500.00	13,500.00	-